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(1st Floor) Navrangpura, Ahmedabad-380009

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

फा .सं/. STC/15-78/OA/2021

DIN-20230264WT0000777CFE

आदेश की तारीख

Date of Order: 06.02.2023

जारी करने की तारीख़

Date of Issue:

06.02.2023

द्वारा पारित/Passed by -

उपेन्द्र सिंह यादव

**UPENDRA SINGH YADAV** 

आयुक्त

COMMISSIONER

## मूल आदेश संख्या / ORDER-IN-ORIGINAL No. AHM-EXCUS-002-COMMR-37/2022-23

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 रिजस्ट्रार ,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 Girdharnagar Bridge, Girdharnagar, Ahmedabad, Gujarat 380004.

2.1 इस आदेश के विरुद्ध अपील न्यायाधिकरण में अपील करने से पहले मांगे गये शुल्क के 7.5% का भुगतान करना होगा, जहाँ शुल्क यानि की विवादग्रस्त शुल्क या विवादग्रस्त शुल्क एवं दंड या विवादग्रस्त दंड शामिल है!

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

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

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

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

4. अपील जिसमें तथ्यों का विवरण एवं अपील के आधार शामिल 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 क्रमान्सार 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.

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.

विषयः -कारण बताओ सूचनाः

Subject- Proceedings initiated vide Show Cause Notice No. STC/15-78/OA/2021 dated 23.04.2021 issued to M/s. Patel Sanjaykumar M., B. No. 45, Suramya Bungalows, Opp. Ratnam Bungalows, Science City Road, AHMEDABAD – 380060

### ORDER-IN-ORIGINAL NO. AHM-EXCUS - 37/2022-23

M/s. Patel Sanjaykumar M., B. No. 45, Suramya Bungalows, Opp. Ratnam Bungalows, Science City Road, AHMEDABAD – 380060 (Gujarat) were issued Show Cause Notice No. STC/15-78/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/15-78/OA/2021 dated 23.04.2021 are as follows:

- 1. 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" by M/s. Patel Sanjaykumar M., B. No. 45, Suramya Bungalows, Opp. Ratnam Bungalows, Science City Road, AHMEDABAD 380060 (Gujarat) (hereinafter referred to as "Assessee" for sake of brevity) was undertaken by the Central Board of Direct Taxes (CBDT) for the F.Y. 2015-16 to 2016-17, and details of said 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 they were engaged in providing taxable services as the Assessee was holding Service Tax Registration No. AKSPP4107BSD001.
- 2. On scrutiny of the data shared by CBDT for the Financial Year 2015-16 and 2016-17, it appeared that the Assessee had declared less taxable value in their Service Tax Return (ST-3) for the F.Y. 2015-16 and 2016-17 as compared to the Service related taxable value declared in their Income Tax Return (ITR)/Form 26AS, the details of which are as under:

Table - A

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.)			
1	2015-16	0	144066497	144066497	20889642			
2	2016-17	0	128443771	128443771	19266566			
	TOTAL							

3. Section 68 of the Finance Act, 1994 provides that 'every person liable to pay service tax shall pay service tax at the rate specified in Section 66/66B ibid in such a manner and within such period which is prescribed under Rule 6 of the Service Tax Rules, 1994. In the instant case, the Assessee appeared to have not paid service tax as worked out as above in Table A for Financial Year 2015-16 and 2016-17.

- 4. No data was forwarded by CBDT, for the period 2017-18 (upto June-2017) and the assessee had also failed to provide any information regarding rendering of taxable service for the period 2017-18 (upto June-2017). Therefore, at the time of issue of SCN, it was not possible to quantify short payment of Service Tax, if any, for the period 2017-18 (upto June-2017).
- 5. With respect to issuance of demand of the unquantified tax liability at the time of issuance of SCN, Master Circular No. 1053/02/2017-CX dated 10.03.2017 issued by the CBEC, New Delhi clarifies that:
- "2.8 Quantification of duty demanded: It is desirable that the demand is quantified in the SCN, however if due to some genuine grounds it is not possible to quantify the short levy at the time of issue of SCN, the SCN would not be considered as invalid. It would still be desirable that the principles and manner of computing the amounts due from the noticee are clearly laid down in this part of the SCN. In the case of Gwalior Rayon Mfg. (Wvg.) Co. Vs. UOI, 1982 (010) ELT 0844 (MP), the Madhya Pradesh High Court at Jabalpur affirms the same position that merely because necessary particulars have not been stated in the show cause notice, it could not be a valid ground for quashing the notice, because it is open to the petitioner to seek further particulars, if any, that may be necessary for it to show cause if the same is deficient."
- 6. As per section 70 of the Finance Act 1994, every person liable to pay service tax is required to himself assess the tax due on the services provided/received by him and thereafter furnish a return to the jurisdictional Superintendent of Service Tax by disclosing wholly & truly all material facts in their service tax returns (ST-3returns). The form, manner and frequency of return are prescribed under Rule 7 of the Service Tax Rules, 1994. It appeared that the Assessee had not assessed the tax dues properly, on the services received by them, and also had failed to file correct ST-3 Returns, thereby violating the provisions of Section 70(1) of the Finance Act, 1994 read with Rule 7 of the Service Tax Rules, 1994.
- 7. Further, as per Section 75 ibid, every person liable to pay the tax in accordance with the provisions of Section 68 ibid, or rules made there under, who fails to credit the tax or any part thereof to the account of the Central Government within the prescribed period is liable to pay the interest at the applicable rate of interest. Since the Assessee had failed to pay their Service Tax liabilities in the prescribed time limit, they were liable to pay the said amount along with interest. Thus, the said Service Tax was required to be recovered from the Assessee along with interest under Section 75 of the Finance Act, 1994.

- 8. Accordingly, it appeared that the Assessee had contravened the provisions of Section 68 of the Finance Act, 1994 read with Rule 6 of Service tax Rules, 1994 in as much as they had failed to pay/ short paid/ deposit Service Tax to the extent of Rs. 40156208/-, by declaring less value in their ST-3 Returns vis-a-vis their ITR/ Form 26AS, in such manner and within such period prescribed in respect of taxable services received /provided by them; Section 70 of Finance Act 1994 in as much they had failed to properly assess their service tax liability under Rule 2(1)(d) of Service Tax Rules, 1994.
- 9. It also appeared that at no point of time, the Assessee had disclosed or intimated to the Department regarding receipt/providing of Service of the differential value that had come to the notice of the Department only after going through the CBDT data generated for the Financial Year 2015-16 and 2016-17. The Government had from the very beginning placed full trust on the service providers and accordingly measures like self-assessment etc, based on mutual trust and confidence are in place. From the evidences, it appeared that the said Assessee had knowingly suppressed the facts regarding receipt of/providing of services by them worth the differential value as could be seen in the Table A hereinabove and thereby not paid / short paid/ not deposited Service Tax thereof to the extent of Rs. 4,01,56,208/-. It appeared that the above act of omission on the part of the Assessee resulted into non-payment of Service tax on account of suppression of material facts and contravention of provisions of Finance Act, 1994 with intent to evade payment of Service tax. Hence, the same appeared to be recoverable from them under the provisions of Section 73(1) of the Finance Act, 1994 by invoking extended period of time, along with Interest thereof at appropriate rate under the provisions of Section 75 of the Finance Act, 1994. Since the above act of omission on the part of the Assessee constituted an offence of the nature specified under Section 78 of the Finance Act, 1994, it appeared that the Assessee had rendered themselves liable for penalty under Section 78 of the Finance Act, 1994.
- 10. The said Assessee was given opportunity to appear for pre show cause consultation. The pre show cause consultation was fixed on 22.04.2021 however the assessee did not appear for the same.
- 11. Therefore, the Assessee (M/s. Patel Sanjaykumar M.) were issued a Show Cause Notice dated 23.04.2021 asking them as to why;
  - (i) The demand of Service tax to the extent of Rs 4,01,56,208/- short paid /not paid by them in F.Y. 2015-16 and 2016-17, should not

- be confirmed and recovered from them under the provisions of Section 73 of the Finance Act, 1994;
- (ii) Interest at the appropriate rate should not be recovered from them under the provisions of Section 75 of the Finance Act, 1994;
- (iii) Penalty should not be imposed upon them under the provisions of Section 78 of the Finance Act, 1994.
- (iv) Penalty under Section 77(2) of the Finance Act, 1994 should not be imposed on them for their failure to assess their correct Service Tax liability and their 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:**

- 12. The Assessee vide their letter dated 04.06.2021 submitted their reply to the Show Cause Notice dated 23.04.2021, wherein they have inter alia stated as under
  - a. That they are Government Labour Contractor
  - b. That as per Section 66(D)(a)(I) covers negative list of services; so service tax will not apply to them
  - c. That they have submitted letter to Superintendent, CGST, Range-III, Division-VII, (S.G. Highway East), Ahmedabad on 31.08.2020 with respect to the said notice
  - d. That they had provided services by way of construction of a civil structure or any other contract for Government, Local Body or Government Authority as a principal contractor or sub-contractor on which service tax was not applicable
  - e. That "Works Contract Services" attracts the Sl. No. 12 of Notification No. 25/2012-ST dated 20.06.2012 which numerate various exemption from service tax in respect of specified services provided to Government or Government Authority
  - 12.1 The Assessee alongwith their letter dated 04.06.2021 also submitted the following documents
    - 1. Balance Sheet for the period 2014-15
    - 2. Income Tax Return with 26AS for the period 2014-15
    - 3. Copy of summons dated 17.08.2020 issued by the Superintendent, CGST, Range-III, Division-VII, (S.G. Highway East), Ahmedabad North Commissionerate
    - 4. Copy of their letter dated 31.08.2020 submitted to the Superintendent, CGST, Range-III, Division-VII, (S.G. Highway East)

- 5. Income Tax Return for the F.Y. 2015-16 and 2016-17 alongwith Form 26AS
- 6. Income Tax Audit Report for the F.Y. 2015-16 and 2016-17
- 7. VAT Form Return 202 for the F.Y. 2015-16 and 2016-17
- 8. Balance Sheets and P&L Account for the F.Y. 2015-16 and 2016-17
- 9. Work Order for the F.Y. 2015-16 and 2016-17
- 12.2 Further vide their letter dated 27.06.2022 the Assessee submitted the following additional documents
  - i. RA bills
  - ii. Sales Ledger Copy
  - iii. Tax Audit Report for the F.Y. 2015-16 and 2016-17

### PERSONAL HEARING:

- Personal hearings were granted to the Assessee on 17.12.2021, 18.01.2022, 25.04.2022, 19.05.2022, 15.06.2022, 22.07.2022, 02.09.2022, 12.10.2022 and 14.11.2022. The Assessee on 3 occasions i.e. 17.12.2021, 19.05.2022, 27.06.2022 sought adjournment of the personal hearing, but did not appear for personal hearing on any of the above mentioned other dates which were fixed for personal hearings.
- 13.1 In view of the non-appearance of the Assessee for the personal hearing and considering that they have already been given 9 opportunities for personal hearings which the Assessee has chosen not to avail, I am left with no option but to proceed with the issue on the basis of the facts available on record as the matter cannot be left hanging indefinitely.
- In this connection, I find that Hon'ble Supreme Court, High Courts and Tribunals have, in several judgments/decision have held, that *ex-parte* decision will not amount to violation of principles of Natural Justice, when sufficient opportunities for personal hearing have been given to the noticee for defending the case. As can be discerned from para 13 above, more than sufficient opportunities have been accorded to the Assessee for availing the benefit of personal hearings but to no avail.

In support of the same, I rely upon the following judgments/orders as under:-

a) Hon'ble High Court of Kerala in the case of UNITED OIL MILLS Vs. OLLECTOR OF CUSTOMS & C. EX., COCHIN reported in 2000 (124) E.L.T. 53 (Ker.), has observed that;

"Natural justice - Petitioner given full opportunity before Collector to produce all evidence on which he intends to rely but petitioner not prayed for any opportunity to adduce further evidence - Principles of natural justice not violated.

(Emphasis Supplied)"

b) Hon'ble High Court of Calcutta in the case of KUMAR JAGDISH CH. SINHA Vs. COLLECTOR OF CENTRAL EXCISE, CALCUTTA reported in 2000 (124) E.L.T. 118 (Cal.) in Civil Rule No. 128 (W) of 1961, deciding on 13-9-1963, has observed that;

"Natural justice - Show cause notice - Hearing - Demand - Principles of natural justice not violated when, before making the levy under Rule 9 of Central Excise Rules, 1944, the assessee was issued a show cause notice, his reply considered, and he was also given a personal hearing in support of his reply - Section 33 of Central Excises & Salt Act, 1944. - It has been established both in England and in India [vide N.P.T. Co. v. N.S.T. Co. (1957) S.C.R. 98 (106)], that there is no universal code of natural justice and that the nature of hearing required would depend, inter alia, upon the provisions of the statute and the rules made thereunder which govern the constitution of a particular body. It has also been established that where the relevant statute is silent, what is required is a minimal level of hearing, namely, that the statutory authority must 'act in good faith and fairly listen to both sides' [Board of Education v. Rice, (1911) A.C. 179] and, "deal with the question referred to them without bias, and give to each of the parties the opportunity of adequately presenting the case" [Local Govt. Board v. Arlidge, (1915) A.C. 120 (132)]. [para 16]

(Emphasis supplied)"

(c) Hon'ble High Court of Delhi in the case of SAKETH INDIA LIMITED Vs. UNION OF INDIA reported in 2002 (143) E.L.T. 274 (Del.)., has observed that:

"Natural justice - Ex parte order by DGFT - EXIM Policy - Proper opportunity given to appellant to reply to show cause notice issued by Addl. DGFT and to make oral submissions, if any, but opportunity not availed by appellant - Principles of natural justice not violated by Additional DGFT in passing ex parte order - Para 2.8(c) of Export-Import Policy 1992-97 - Section 5 of Foreign Trade (Development and Regulation) Act, 1992.

(Emphasis Supplied)"

(d) The Hon'ble CESTAT, Mumbai in the case of GOPINATH CHEM TECH. LTD Vs. COMMISSIONER OF CENTRAL EXCISE, AHMEDABAD-II reported in 2004 (171) E.L.T. 412 (Tri. - Mumbai), has observed that;

"Natural justice - Personal hearing fixed by lower authorities but not attended by appellant and reasons for not attending also not explained - Appellant cannot now demand another hearing - Principles of natural justice not violated. [para 5] (Emphasis Supplied)"

- (e) The Hon'ble Supreme court in the case of F.N. ROY Versus COLLECTOR OF CUSTOMS, CALCUTTA AND OTHERS reported in 1983 (13) E.L.T. 1296 (S.C.)., has observed as under:
- "Natural justice Opportunity of personal hearing not availed of—Effect Confiscation order cannot be held mala fide if passed without hearing.
- If the petitioner was given an opportunity of being heard before the confiscation order but did not avail of, it was not open for him to contend subsequently that he was not given an opportunity of personal hearing before an order was passed. [para 28]

  (Emphasis Supplied)"
- (f) The Hon'ble Supreme Court in the matter of JETHMAL Versus UNION OF INDIA reported in 1999 (110) E.L.T. 379 (S.C.), has observed as under;

"7. Our attention was also drawn to a recent decision of this Court in A.K. Kripak v. Union of India - 1969 (2) SCC 340, where some of the rules of natural justice were formulated in Paragraph 20 of the judgment. One of these is the well known principle of audi alteram partem and it was argued that an ex parte hearing without notice violated this rule. In our opinion this rule can have no application to the facts of this case where the appellant was asked not only to send a written reply but to inform the Collector whether he wished to be heard in person or through a representative. If no reply was given or no intimation was sent to the Collector that a personal hearing was desired, the Collector would be justified in thinking that the persons notified did not desire to appear before him when the case was to be considered and could not be blamed if he were to proceed on the material before him on the basis of the allegations in the show cause notice. Clearly he could not compel appearance before him and giving a further notice in a case like this that the matter would be dealt with on a certain day would be an ideal formality."

### **DISCUSSION AND FINDINGS:**

- I have carefully gone through the facts of the case and the records available in the case file, the Show Cause Notice dated 23.04.2021, the defence reply dated 04.06.2021, the documents submitted vide letters dated 04.06.2021 and 27.06.2022 by the Assessee. Accordingly, I find that the following issues are required to be decided by me as an adjudicating authority
  - Whether the Service Tax has been correctly demanded vide the Show Cause Notice dated 23.04.2021.
  - ii. Whether the Assessee is entitled for the exemption as claimed by them.
- 15. 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. 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 22.04.2021, 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. 4,01,56,208/- (Rs. 2,08,89642/- + Rs. 1,92,66,566/-) on the value of total taxable service, provided by the Assessee amounting to Rs. 27,25,10,268/- (Rs. 14,40,66,497/- + Rs. 12,84,43,771/-) for F.Y. 2015-16 and 2016-17.

16. I find that the SCN states that the Assessee has not reflected any taxable income in their ST-3 returns. However, on perusal of the status of filing of ST-3 returns in the departmental portal, it is found that the Assessee had filed all their ST-3 returns for the period 2015-16 and 2016-17 and they had also reflected their income earned from provision of Works Contract services in their ST-3 Returns. The dates of filing ST-3 returns as appearing in the departmental portal are as below –

Table - B

Sl.	Period	Due Date of	Date of filing	No. of days
No.	:	filing ST-3	ST-3 return	delayed in filing
		return		the ST-3 return
1	April 2015 to September 2015	25-10-2015	23-04-2016	181
2	October 2015 to March 2016	29-04-2016	23-04-2016	0
3	April 2016 to September 2016	25-10-2016	10-11-2016	16
4	October 2016 to March 2017	30-04-2017	25-04-2017	0
5	April 2017 to June 2017	15-08-2017	02-06-2018	291

Scanned copies of the relevant pages of ST-3 Returns are reproduced below for reference -



### Ministry of Finance - Department of Revenue Central Board of Indirect Taxes and Customs



Form ST - 3 (Return under Section 70 of the Finance Act, 1994 read with Rule 7 of Service Tax Rules, 1994) - Filed

Observation Percent

	•		
\$1.No.	Code	Error	Remarks
1	V2SRC10	Exemption Notification No. ( 025/2012-5.7. ) and Serial No. ( 12(s) ) is not applicable to the Service ( Works contract service ) and/or for the return period	

PART - A - General Information

A1,	Original Return	Yes					
A1.	Revised Return	No					
A2.	STC Number	AKSPP41078\$D001					
A2.	Return Number	AKSPP41078SD001_SD0203A031_ST3_042015					
	Name of the Assessee	PATEL SANJAYKUKAR M.					
	Trade Name	M/S. PATEL SANJAYKUMAR M					
	Commissionerale						
	Division	DIVISIONANI - S G HIGHWAY WEST					
A3.	Range	RANGEN					
	Address of Registered Unit	SURAMYA BUNGLOW, B NO 45 AHMEDABAD, 280060					
	Due date filing for this return	25/10/2015					
	Actual date of filing	23/04/2016					
	No. of days beyond due date	181					
A4.	Financial Year	2015-2016					
AS.	Return for the period	April-September					
A5.							
A\$.1.	Has the Assesses opted to operate as "Large Yaxpayer" Unit [YYN"] (As defined under Rule 2(e) (ea) of the Central Excise Rules, 2002 road with Rule 2 (1) (c)(cc) of	No					
A6.2.	If roply to column A5.1 is "Y", name of Large Taxpayor Unit opted for						
A7.	Promises Code Number	SD0203A001					
As.	Constitution of assessee	Proprietorship/Individual					

A9 - Taxable Service(s) for which Tax is being paid

Description of Taxable Services	Sub Clause					
Interior decoration/ Designer services	(4)					
Consulting engineer services	(9)					
Construction services other than residential complex, including commercial industrial buildings or give structures	(224)					
Construction of residencial complex senting	(2224)					
Works contract service	(22224)					
Legal consultancy service -	(tition)					
Taxable Service for which Tax is being paid: interior decoration/ Designer services						

A10 - Assessee is liable to pay Service Tax on this taxable service as

A10.1	A Service Provider under Section 68(5)	Yes
A10.2	A Service Receiver under Section 68(2)	No
A10.3	A Sorvice Provider under partial reverse charge under provison to Section E8(2)	No
A10.4	A Service Receiver under partial reverse charge under provison to Section 68(2)	No
A10.5	If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service	0%
A10.6	If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service	0%

A11 - Exemptions

A11.1 Has the assessee availed benefit of any exemption Notification (Y'7N) No

A12 - Abatoments

449.4			
	any abatement from the value of services been claimed CYVR').	l No	

A13 - Provisional Assessment

ALD - I TOTAL CITAL PARTIES AND INC.		
A13.1	Whether provisionally assessed (Y'TN)	No

PART - B - Value of Taxable Service and Service Tax Payable

PART B1 - For Service Provider

	71200					
ļ	SLNo.	Quarter	Apr-Jun	Jul-Sep	Total	
İ	811	Gross Amount (subscrip smounts received in advance, amounts trastite on receipt basis, for which defailmolecut that on or any error obscriments may not have been issued; for which bits impossibilitation or any other documents are issued relating to service provided or to be provided (including export of service and exempted service).		0	0	

				Tavabla	- L	e for which Ta	- is bei	ina asid	- Works contr	mrt sarvice					
				Taxaulo	301410	O IOI WINCII IA	X 15 DV	ing parc	110783 COIL	act surricu					—
A10 - A4	eneenn le lis	ble to pay Service Tax o	n this taxable so	rovico as											
	341240 19 112	old to pay derrice tax of											 		
A10.1	A Sarvice Provider under Section 63(1) Yes								 						
A10.2		-							A Service I	Receiver under Soction (	8(2)	No	 		
A10.3					A Ser	vice Provider u	nder pa	rtia) revo	eso charge und	der provison to Section (	8(2)	No	 		
A10.4				"	A Ser	vice Receiver u	nder pa	njaj reve	ese charge un	der provison to Section (	8(2)	No			
A10.5				If covered by	A10.3	above, then th	a batco	ntage of	Service Tax Pa	yable as Provider of Sec	viça	0%			
A10.5										yable as Recipioni of Ser	_	0%			
								-					 		
A11 . E-	emptions														
AII-EX	еприола	<del></del>											 		=
A11.1						Has the ass	013 <b>0</b> 0 A	vailed b	onefit of any ex	emption Notification ("Y	ראיז	Yes	 		
						la avellad									
A11.2 N	olification No	and SI. No. in the Notif	ication under wi	nien such exam	риоа	12 WASHED							 		
St. No	1	Notificatio	a No.			Notificatio	n 5L M	0	7						
· ·	<del>                                     </del>	025-2012-	S.T.	-		12(	<b>»</b> )		7						
	<del>'</del>														
A12 - AH	atements														
AILTAG	Automorra												 		
A12.1						Has any	abatem	ent from	the value of s	ervices been claimed ('Y	ראיין	Yes	 		
***	-41841	and Ct Un in the binds	lestion under	hich erich shate	men*	is availad									
A12.2 N	outication No	o. and St. No. in the Notif	estion ander W	man aven avate		arenyu							 		
SL No	T	Notificatio	n No.			Hollfleatic	on \$1. N	a							
1		974/2012-	ST.			1			_]						
٠															
A13 - Pr	ovisional As	sessment													
=											nem i				
A13.1									Whather pr	ovisionally assessed (Y	(N)	No	 		
					• •		4-4-1-						 		
PAPT.	B - Vatue of 1	Taxable Service and Serv	rico Tax Pavable	1											
18111	4 - 10,000,														
PART B	1 - For Servi	e Provider											 	_	
\$1.No.		Qua				Apr-Jun			ut-Sep	Total					
	Gross Amount (	excluding amounts received in ces/chattans or any other docum	advance, amounce to nects may bol baye	exable on rockot bil been Kauedi for wh	歩예										
811	NEW TOWARD THE	atans or any other documents i	are issued relating to	service provided or	13 00	14	313220		56167586	80480906					
ł I	provided (includ	ling export of service and exem	pted service)		1										
812	Amount receive	o in actionce for services for wh	NO DELIMINACES OF	SCHOOL OF STAN OCHES			0		٥	이					
-	Amount taxable	e not been is tued on receipt basis under third pro	onto to faile of 1) of	Service (au Hules.	1441					0					
013	for which bits to	woicesrchallans or any other do	cuments have not b	een issued		_	٥			, ,					
814		for services provided for which	DEL'INVOICES CHATE	ns or any other docu	menta		٥		0						
_	Name not been i	ut of other countries about chard	ged, if any, in a form	other than money	_				- 0	•					
013					-		-		0	0					
B1.5		on Service Tax is paryable under			_		_			80480906					
B1.7		Amount B1.7 • (B1.1 • B1.2 •				14	313220		58187500	EUAGUAGO					
815	Amount charge	s against export of service prov	sted or to be provide	x1			٥		. 0						
819	Amount charge given at 61.8 at	d for exempted service provided	a or to be provided (	other than export of	renvice	12	572650	L	44150768	50723425					
81.10		d as Pure Agent					0		0	0					
81.11	Amount dame						716154		12240432	13656588					
		et ctaimed as deduction 0			_		-		0	•					
B1.12	Total Amount C	Zamed as Decucson 81.13 = (	01.6 - 01.9 - 01.10	• B1 51 • (51.12)		17	255314		57091197	70350011					
81.13						_	024406	<del>                                     </del>	9076483	10106895					
01,14		VALUE B1.14 = (81.7 - B1.13						<u>'</u>					 		
01.15	Service Tax I	Rate-wise break up of NET	TAXABLE VALUE	(U1.14): Advalo						<del></del>			 		
		Taxable Rate			Į Te	zabię Value									
SI.No.	Tax Rate %	Swachh Bharat Coss	EDU Coss %	SHEOU Cass	<u> </u>			tal .							
1	14	0	0	0	╙	68872	<u> </u>	9185321							
2	12	0	2	1		935514		935514							
<u> </u>				Total	匚	1024406	1	0100895					 		
81.16	Specific Rate	(applicable as per Rule 6	of ST Rules)										 		
H	<del>                                     </del>	Taxable Rate			Ta	rable Value									
51.No.	Tax Rate %	Swachh Bharat Coss	EDU Cess %	SHEOU Cess	г		Tota	11							
-	1 - 114 15 76			Total	T	٥		0							
		<del></del>					124707	Г	1270768	1395415					
81.17	Service Tax paysole			<del>                                     </del>	124797	-	0								
31 18	Less R and O Cess payable			<del> </del>			1270708								
B1 19	Net Service Ta	u paystie B1 19 = ( B1.17 - B1	18)			<del> </del>	124707								
B1.20	Education Cos					<u> </u>	2245	-							
B1.21		Higher Education Cess payabl					1123		0						
B1.22		l Cess payable based on entre					0	-	0						
81.23		t Gess payable based on entite					٥		0						
B1.24		Drarat Cess payable 81 24 4 (					0		٥						
61.24															

PART B2 - For Service Receiver

PART - D Service tax paid in cash and through CENVAT CREDIT Service Tax, Education Cess, Secondary and Higher Education Cess, Swachh Bharat Cess, Krishi Kalyan Cess and other amounts paid Channe
 In Cash
 If yellow a control applicable shares the Service Takes Associated by the product of service).
 If yellow a control applicable shares Takes Associated to the product of service).
 Service Takes Takes Takes Takes Takes Takes Takes Associated to the product of the ST Takes.
 If yellow a control takes by apparation of stones amount paid sixtle" to Service Tax in respect of service of Rysting of lemnosable Property, on account non-evaluating of crountion of Property Tax pand and adjusted in the point under Rule 8 (41) of the ET Rules. by Book Adjustment in the case of specified Govi De D3 By Book Aspirament in the case of specified Gov Dep.

D8 Total Tax paid D8 = (D1 + D2 + D3 + D4 + D5 + 124707 PART - DA SYACHH BHARAT CESS (SBC) Paid in Cash and through Adjustments Total SUNO. PART - 03 KRISHI KALYAN CESS (KKC) Paid in Cash and through CENVAT CREDIT SUNs. Custler Aprilion Jul-Sep Telat PART - E Education CESS Paid in Cash and through CENVAT CREDIT

\$1.10.

1.10 in Cash

1.11 in Cash

1.12 in Cash

1.12 in Cash

1.13 in Cash

1.13 in Cash

1.14 in Cash

1.15 in Cash Total ES Total Education Cess paid E8 = (E1 + E2 + E3 + E4 + E5 + E6 + E7) 2243 7245 PART - F Secondary and Higher Education CESS Paid in Cash and through CENVAT CREDIT # Secondary are impair Education CESS Pallot in C.

\$1 in Claim

17 by CEVENT Creations agreement where the Service Tax is shore.

18 by CEVENT Creations agreement where the Service Tax is shore.

18 by Separated in more they have before Tax in increased under the Market Tax in the Service Tax in increased under the Service Tax in increase under the Service Tax in increased under the Service Tax in increase under the Service Tax in 1125 by adjustment of estates amount past earner as Service Tax in respect of service of Restroy of Services Property, on ecopural in respect of services of Restroy of Services Property, on ecopural in reconstruction of ecop by Book Acquisitent in the case of specified Gov Dep FT F8 Total Secondary and Higher Education Coss paid E8 = (E1 + E2 + E3 + E4 + E5 + E6 + E7) PART - G Arrears, Interest, Penalty, any Other Amount etc., Pald Jul-54p SI.No. Arrears of Revenue (Tex arrows) pad in cash Arrears of Havenue (Tex arrows) pad by ubleing CENNAT gloss CZ G3 G4 G5 G8 Arreans of Education Cess paid by utilising CENNAT cress
Arreans of Secondary and regner Education Cess paid in cesh Secondary and Ingres Education Criss and by used to the second se Total payment of Arrears, Enterest, Penchty and Sny
cither amount, etc. muse G12 = (G1 + G2 + G3 + G4 + G5
+ G5 + G7 + G4 + G5 + G1) = + G2 + G3 + G4 + G5

G13 Americ of George District Cess paid in cosh
G14 Pawers on En 1064 37157 SZTV: Pakety on Seach Charal Cass paid in cash
Total payment of Arrairs, interest, and Pensity on
Second Charal Cass 018 = 1013 - 014 +
Arrairs of Knyl Palyan Cass and on cash
Arrairs of Knyl Rayan Cass paid by utalang Carvat Creon G16 GU

### PART • H

PART	4								
H1	DETAILS OF CHALLAN (ride which Service Tax, Swatch Bharsi Cess, Krithi Kalyan Cess, Education Cess, Secondary and Higher Education Cess and other amounts have been								
Challent	Challan Hoja and Amount								
SLKo.	Quartes	Chattan Humber (CIH)	Amount						
. 1	Aprolan	C21177522122C1500005	175242						
2	مدوا	07*17752312261500004	מגני מאני מאני						
1	24543	G2117752212201500048	1216900						
4	KE-Seo	6211775731770150000A	3000						

H2	Source Documents draws for payments made in advance requisiment, for entires made at 03, D4, D5, D4, D5, D4, D42, D43, D44, D44, D44, D45, D83, D84, D83, D84, D85, E4, E5, E6, E7; F3, F4, F7; and O1 to 011 and 013 to 015 and 017 to 020								
SINO.	\$1. No. and description of payment entry in this return	Coarter	Challan / Document Humber	Challan / Document Date	Amount				
1	GB-Outer atrounts paid - Penalty	7	00005	23/12/2015	3200				
- 2	G8-Other amounts paid - Interest	4	00005	22/12/2015	9617				
-3	GS-Other a-trouping paid - tribrest	•	00006	22/12/2015	1035				
-	GB-Other Amounts paid - Interest	,	00049	22)12/2015	16252				

	Ministry of Finance - Depart Central Board of Indirect Ta		
	Form SY (Return under Section 70 of the Finance Act, 1994 rea		
Chann		A WITH RULE / OF SURVICE THE RUIS, 1994) - FIECE	
COSCIV	ation Report		
SLNo.	Code Emor		Remarks
PART -	A - Goneral Information		
	Original Return	Yes	
A1.	Revised Return	Но	
A2.	STC Number  Return Number	AKSPP41078SD001 AKSPP41078SD001_SD0203A001_ST3_102015	
	Name of the Assessed	PATEL SANJAYBHAIM	
	Trade Name	NUS PATEL SANJAYKUMAR M	
	Commissionerate Division	DIVISION-VI - 5 G HIGHWAY WEST	
A3.	Range	RANGE IV	
'	Address of Registered Unit	SURAMYA BUNGLOW, B NO 45 AHMEDABAD 3800	50
	Due date filing for this return	29/04/2016	
	Actual date of filing	23/04/2016	· · · · · · · · · · · · · · · · · · ·
A4.	No. of days beyond due date Financial Year	2015-2018	
A5.	Return for the period	October-March	
A6.			
A6.1.	Has the Assesse opted to operate as "Large Taxpayer" Unit ["Y/N"] (As defined under Rule 2(s) (ca) of the Central Excise Rules, 2002 read with Rule 2 (1) (c)(cc) of	Na	
A6.2.	If reply to column AS.1 is "Y", name of Large Taxpayer Unit opted for		
A7.	Premises Code Number	\$D0203A001	
A8.	Constitution of assessee	Proprietorship/Individual	<u> </u>
A9 - Ta	xable Service(s) for which Tax is being paid		
1	Description of Taxable Sorvices	Sub Clause	
Interior O	econstant Designer services	(0)	
	g engineer services	(g)	
-	son services other than residential complex, including commercial/holustical buildings or oral structures  son of residential complex service	(222h)	<del></del>
	ntradi servica	(22:72a)	
Legal co	nsutancy service	(zzzm)	
	Taxable Service for which Tex is being paid	: Interior decoration/ Designer services	<del></del>
A10 - A	ssessee is Hable to pay Service Tax on this taxable service as		
A10.1		A Service Provider under Section 68(1)	Yes
A10.1		A Service Receiver under Section 65(2)	No
A10.3	A Service Provider under per	tial reverse charge under provision to Section 66(2)	No
A10.4		rial reverse charge under provison to Section 68(2)	No
A10.5		stage of Service Tax Payable as Provider of Service tage of Service Tax Payable as Recipient of Service	0%
A10.6	in covered by A10.4 100vo, then the percent	cape or Service 12x Payable as Recipient of Service	0%
A11 - E	xemptions		
A11.1	Has the assissae a	valled benefit of any exemption Hotification (YPR')	No
	<b></b>		
A1Z · A	batements		
A12.1	lias any abatem	ent from the value of services been dislimed (YYN)	No
A13 - P	rovisional Assessment		
A13.1		Whether provisionally assessed (YTH)	No
11027			
PART -	B - Value of Taxable Service and Service Tax Payable		
PART	11 - For Service Provider		
SLNo.	Quarter Oct-Dec	Jan-Mar Yotal	
	Gross Amount (caracter) amounts received an advance, amounts taxable on receipt pass, for which pass/moces/chatters or any other documents may not have been assued) for which		
811	bits/imports/chatains or any other documents are issued retaining to service provided or to be provided uncounting export of service and exempted services)	9	
	Amount received in advance for services for which blast mydes strustates or any other	0 0	
B1 2	documents have not been insured  Amount tastele on recognitional under third proviso to folio 6(1) of Service Tias Hulles, 1994	<del></del> -	
B1.3	for which billishivocerschattens or any other documents have not been essent.	0 0	
81.4	Amount taxable for services provided for which biss/myochs/chalars or any other documents of them is used.  By your provided for the considerations charged, if any, or a form other than money of	0 0	
B1.5	Money equivalent of other considerations charged, if any, in a form other than money	0 0	

n	42	E	20
Page	14	ŲΙ	ככ

Taxable Service for which Tax is being paid: Works contract service A10 - Assessee is liable to pay Service Tax on this taxable service as A10.1 A10.2 A10.3 A10.4 A10.5 A Service Provider under Section 68(1) Yes A Service Provider under Section 6411 | Yes
A General Provider under Section 6411 | Yes
A General Receiver under Section 6412 | No
A Service Provider under partial reverse charge under provision to Section 6422 | No
A Service Receiver under partial reverse charge under provision to Section 6422 | No
If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service
If Covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service
Officered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service A10.8 A11 - Examp Has the assesses availed benefit of any exemption Notification (YFN) You A11.1 A11.2 Notification No. and St. No. In the Hollification under which such exemption is availed SI. No Halification No Notification St No A12 - Abatements A12,1 A12.2 Notification No. and St. No. in the Notification under which such abstement is availed SI. Ho Notification No. Notification SL No Whether provisionally assessed (YTH) No A13.1 PART - B - Value of Taxable Service and Service Tax Payable PART B1 - For Service Provider SLNs. Guarter Gascuding another received in advance, amounts seasons on receipt base, to when bits throces chastans or any other documents may not have been eased for which bits from easifications or any other documents or a saved relating to service provided or to be provided or country, apport of service and excepted service). B1.2 Amount received in advance for sentices for which billionrepose schalars or any other documents have not been listed.

D1.3 for which billionrepose schalars or any other documents have not been tissued. B1.2 B14 have not been abused.

Noney equivalent of other considerations charged if any in a form other than B14 Amount on when Service Tax is payable under paniel reviete charge
B14 Amount on when Service Tax is payable under paniel reviete charge
B17 Gross Taxable Amount B17 = [B11 - B12 - B13 - B14 + B15 - B14]. 54151976 () t B 38861000 4491289 Any other amount claimed as deduction 0
Total Amount Charmed as Deduction 81.13 = (81.8 + 81.9 + 81.10 + 81.11 + 61.12) B1.13 TOWN AMOUNT CARROOD IN LOCATION ON THE PROPERTY OF THE P 47636755 6315221 
 Tax Rate %
 Swechh Bharat Cess
 Krishi Kalyan Cess %
 EOU Cess %
 SHEDU Cess

 14
 0.5
 0
 0
 0
 0
 Total B1.16 Specific Rate (applicable as par Rule 6 of ST Rules) Taxable Rate

SLNo. Tax Rate % Swechh Dharat Gass Kilshi Kalyan Cass % EQU Cass % SKEDU Cass | B1 17 | Service Tax payable | B1 18 | Less R and D Cers payable | B1 19 | Net Service Tax payable B1 10 9 ( B1.17 - B1 18 ) | B1.20 | Education Cers payable 912131 5290 912131 | B121 | Secondary and styles (Doucsion Class payable | B122 | Devictor Diarral Class payable based on anthesis in B1.15 | B123 | Swetch Diarral Class payable based on anthesis in B1.16 | B124 | Fotol Swetch Diarral Class payable B1.24 = (B1.22 - B1.23 ) | B124 | Fotol Swetch Diarral Class payable B1.24 = (B1.22 - B1.23 ) | B125 | Swetch Diarral Class payable based on anthesis in schall number B1. | B127 | Total Kristva Class payable based on anthesis in schall number B1. | B127 | Total Kristva Kalyan Class payable based on anthesis in schall number B1. | B127 | Total Kristva Kalyan Class payable B1.27 = (B1.25 + B1.26 ) | B1.26 | B1.27 | B1.28 | B1.26 | B1.27 | B1.28 | 125 103 PART B2 - For Service Receiver Oct-Dec Jan-Mar

,	1	,
B2 1	Gross Amount extructing amounts peed in advisions amounts tastable on payment basis for which between between between the structure transfer and one of the peed o	
03.2	Amount paid in advance for services for which bulliannoces/challans or any other documents have not been respect.	
E2 3	Amount taxable on receipt basis under bird proviso to Rule (t(1) of Service Tax Rules, 1974 for which bits/vivoices/chaffans or any other documents have not been assed	
22.4	Amount charged for exampled service provided to be provided other than export of service)	

B2.5 Amount paid for services received from Non-Tauable Territory - Imports

Amount paid for services received from Non-Tauable Territory - Other transferons D2.7 Amount on which Service Tax is payable under partial reverse theirge
Gross Taxable Amount 62.6 = (1921 + 92.2 + 82.5 + 92.4 + 92.5 + 92 D29 Amount paid for exempted services received on to be received

	D Service tex paid in cash and through CENVAT CR			
Sorvico	Tax, Education Coss, Secondary and Higher Educati			
SLNo.	Quarter	Oct-Dec	Jan-Mar	Total
D1	in Cash	912130	5292	917422
D3	by CERVAT Great (not applicable where the Service Tax is hable to be part by the reoperat of service)	0	0	0
133	By adjustment of amount paid as Service Tax in acroance under Rule 6(1A) of the ST Rules	٥	0	0
D4	by aquatment of excess amount paid eather 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	o	•
D5	By adjustment of excess amount paid earner as Sennes Tax and educated in this period under Ruse E(4A) of the ST Ruses.	0	٥	٥
D6	By adjustment of excess amount paid eather as Service Tax in tespect of service of Renting of Emmovable Property, on account or non-avainest of deduction of Property Tax paid and adjusted in this period under Rule 6 (4C) of the ST Rules.	0	0	0
70	By Book Adjustment in the case of specified Govi Departments	0	0	0
Da	Total Tax paid 05 = (D1 + D2 + D3 + D4 + D5 +	912130	5292	917422
DART -	DA SWACHH BHARAT CESS (SBC) Paid in Cash an	d through Adjustmen	nts	
SI.No.	Quarter	Oct-Dec	Jan-Mar	Total
DAI	Swachn Bharat Cess Paid in Cash	0		190
ou:	By adjustment of amount parties SEC in advance under Rute SEA) of the ST Rules (not applicable where the Service Tax is	0	0	0
DU3	hable to be paid by the rempired of service).  By aquistment of scores amount paid center as SBC and adjusted by search cross of such excess SBC paid, in this period under Rule (Ra) of the ST Rule.	0	ō	0
рм	By aquestions of excess amount paid eather as SBC and expusited in this period under Rule 6(4A) of the ST Rules Rules.	٥	0	0
DAI 1	by aquistment of encess amount paid dancer as SNC in respect of scrince of Renting of Interovable Property, on account of non- aratiment of odeutom of property tax paid and adjusted in this period under Rula 6(4C) of the ST Rules.	0	0	۰
DA3	By Book edustment in the case of specified Government Departments	0	•	
DAG	Total Swachh Bharat Cess Paid DAS # (DA1 + DA2 + DA3 + DA4 + DA5)	0	190	190
PART -	DB KRISHI KALYAN CESS (KKC) Paid in Cash and	through CENVAT CR	EDIT	
SI.No.	Quarter	Oct-Dec	1elf-net	Total
		٥	0	
PART -	E Education CESS Paid in Cash and through CENV.	AT CREDIT		
SIXo	Guarter	Oct-Dec	Jan-Mer .	Total
E1	in Cash	0	0	<u> </u>
E2	by CERVAT Credit (not appossible where the Service Tax is each to be paid by the recipient of service)	0	0	
E3	By equipment of amount part as Service Tax in advance under Rive Ert A) of the ST Rules	0		
E4	By adjustment of excess amount paid samer as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule Right of the ST Rules.  By adjustment of excess amount paid service as Service Tax and	0	٥	
E5	By adjustment of excess amount paid earlier as Service Tax and adjusted to this period under Rule 6(4A) of the ST Rules	۰	0	

21360	( Coarser	OC PORC		
E1	in Cash	-· o	0	0
E2	by CEZIVAT Credit (not appecable where the Service Tax is sadio to be paid by the recipient of service)	0	0	0
EЭ	By edustment of amount past as Service Tax in advance under Rule Eff.A) of the ST Rules	0	0	0
E4	By adjustment of gazess amount paid earner as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule S(3) of the ST Rules.	٥	٥	٥
E5	By adustriors of excess amount pad earner as Service Fax and adjusted to this period under Rule 6(4A) of the ST Rules	0.	0	0
EØ	By adjustment of excess amount past earner as Service Tail in respect of service of Renting of Emphysial Property, on account or non-invarient of deduction of Property Tax past and adjusted in this period under Rule 8 (4C) of the ST Rules.	0	o	•
E7	By Book Agustment in the case of specified Gost Departments	0		D
E8	Total Education Coss paid E8 = (E1 + E2 + E3 + E4 + E5 + E6 + E7)	0	•	0

SI.No.	Quarter	Oct-Doc	1eM-net	Total
FI	in Castr	ol	0	
F2	by CézivAT Cress (not appealable whore the Service Fas is hable to be paid by the respect of sarvey)	0	0	0
F3	By adjustment of amount part as Service Tax in advance under Rule KTA1 of the ST Rules	0:	0	0
F4	By adjustment of excess amount pad earlier as Service Tax and adjusted, by latury preds of such excess Service Tax poid, in this period under Rive 6(3) of the ST Rives	0	0	
FS	by equistrent of excess amount pad earner as Service hax and adjusted in this pence under Rufe 6(4A) of the ST Rufes	0	۰	c
FO	by equament of excess amount ped earlier as Service fair in respect of service of Renting of Immovable Property, on account of non-ensurent of deduction of Property Tax paid and expirited in this period under Rule 8 (4C) of the ST Rules.	0	0	G
F7	by Book Adustrians of the case of specified Govt Departments	0	0	
Få	Total Secondary and Higher Education Coss paid E6 = [E1 + E2 + E3 + E4 + E5 + E6 + E7]	0	•	

### PART - H

Н1	DETAILS OF CHALLAN (vide which Service Tax, Swachh Bharat Cess,	Krishi Kalyan Cess, Educat	ion Cess, Secondary and Higher Educ	CAUGH CESS BUT OTHER SMOUNTS HAVE DO	IB		
Challan	Nos, and Amount						
SI,No.	Quarter Challan H	umber (CIN)		Amount			
<del></del>	Oct-Dec 921177500	01201500452			612130		
2	Jan-Mar 000534731	03201648584					
H2	Source Documents details for payments made in advance / adjustmen G1 to G11 and G13 to G15 and G17 to G20	t, for entries made at D3, D4					
SLNo.	St. No. and description of payment entry in this return	Quarter	Challan / Document Number	Challan / Document Date	Amount		
7		٥			0		

Y 20	)16-17 (/	April 2016 to September 2016)			
		Ministry of Finance - Depart Central Board of Indirect Ta			
		Form ST	-3		
		(Return under Section 70 of the Finance Act, 1994 rea	d with Rule 7 of Service Tax Rules, 1994) - Filed		
Observa	tion Report				
SLNo.	Code	Empr			Remarks
PART •	A • General Infor	malion			
			1		
A1.	Original Return		Yes No		
	Revised Return STC Number		AKSPF41078S0001		·
A2.	Return Number		AKSPP4107BS0001_SD0203A001_ST3_042010		
	Name of the Asse	95500	SANJAYBHAI U PATEL		
	Trade Name		M/S. PATEL SANJAYKUMAR M.		
	Commissionerate	· ·			
	Division		DIVISION-VI - S G HIGHWAY WEST		
AJ.	Range		RANGE IV		
	Address of Regis	stered Unit	SURAMYA BUNGLOW, IS NO 45, AHMEDABAD 1800	50	
	Due date filing to	r this return	25/10/2016		
	Actual date of fill	ing	16/11/2016		
	No. of days beyo	nd due date	16		
A4.	Financial Year		2016-2017		
A5.	Return for the pe	ried	April-September		
<b>AG.</b>					
A\$.1.	of the Central Ex	e opted to operate as "Large Texpeyer" Unit [YFR] (As delined under Rule 2(e) (ea) clae Rules, 2002 read with Rule 2 (1) (c)(cc) of	110		
A6.2.		n AG.1 is Y', name of Large Texpayer Unit opted for	<u> </u>		
A7.	Premises Code N		\$502034001		
A8.	Constitution of a	1501504	Proprietorship/Individual/One Person Company		
		to a subtack War to de base and d			
¥3 - 15	rapte Setvice(s) t	or which Tex is being paid  Description of Taxable Services	Sub Clause		İ
Interved Ale	coration' Designer se		(e)		
	gengneer services		(g)		
		in residential complex, including commercial moust half buildings or deal structures	(222)		
	on of residential com		(pph)		
	resd serves		(22228)		
	SUFARCY SATVICE		(2222m)		
		Taxable Service for which Tax is being paid	i: Interior decoration/ Designer services		
A10 - A:	ssessee is liable	to pay Service Tax on this taxable service as			
			A Service Provider under Section 68[1]	Yes	
A10.1		<del></del>		No	
A10.2		\$ Copyles the idea and a sec	A Service Receiver under Section 68[2] rital reverse charge under provison to Section 68[2]	No	
			rtial reverse charge under provision to Section 68(2)	No	
A10.4			ntage of Service Tax Payable as Provider of Service	0%	<del></del>
A10.5			tage of Service Tax Payable as Recipient of Service	070	
	xemptions	is corresponding to a control of the particular particu	and an annua the culture as translant at agrains.		
	1		II de la la companya de la companya	No	
A11.1	l	Has the assessed a	railed benefit of any exemption Notification (Y'IN')	tio	

A13 - Provisional Assessment	
A13.1	Whether provisionally assessed ("Y"?N") No

Has any abatement from the value of services been claimed ("Y"?N") No

		_		_					
	Taxable	Service for v	which Ta	ax is being paid: V	forks contract so	ervice			-
A10 - A:	ssessee is Nable to pay Service Tax on this taxable service as								
A10.1					A Service Provid	er under Section 68(	I) Yes		•
A10.2		A Service Receiver under Section 88(2) No							
A10.3		A Service P	roylder u	inder parlist revers	charge under pro	vison to Section 68[	ž) No		
A10.4						ovision to Section 68(			
A10.5	<u> </u>					as Provider of Services Recipient of Services			•
A10.5	a curercos	71.011.0010		· production and					
A11 • E:	xemptions								_
A11.1	•	Ha	s the as:	sossee availed ben	ilit of any exempti	on Notification (YY)	n) No		
	Abatements								
	(Datements					A	m I V		
A121			Has any	abatement from tr	0 ASINA DI RELAICO	s been clabmed ("I"/ h	1) 163	<del></del>	
A12.2 N	Notification No. and St. No. in the Notification under which such abat	ement is ava	iled		_ <del></del>				
S1. No	Notification No.		llotificati	on SL No	]				
_ 1	0242012-S T	Щ		<u> </u>	J				
413 - P	Provisional Assossment								
					Vibriber omviste	nally assessed (Y'/)	() 112		
A13.1	<u> </u>				tricults provided	,	.7		
PART -	-8 - Value of Taxable Service and Service Tax Payable								_
PARTE	B1 - For Service Provider								
SLNo.	Month	Apr		May	חנול	Jul	Aug	Sep	Total
	Gross Amount (excepting amounts received in advance, amounts taxable on recept basis, for which bids limplices ichalans or any other documents may not have been					ا		15004825	1500482
B11	essured) for which bills/invaces crisitans or any other documents are issued relating to service provided or to be provided (including export of service and exempted service).		٥	٥	٥	ำ	۱ ۱		
91.2	Amount received as advance for services for which billish receive but all a dry other	1	-	0	0	0	0	٥	
81.3	documents have not been issued.  Amount based on incorpt based under that provise to Hose 6(1) of Service Tax Ruses 1994 for which bestimode substatus or any other documents have not been issued.	1	9	0	- 0	٥	0	0	
	Amount tasette for services provided for which bits/invaces/trialians or any other	╬	0	٥	0	- 0	0		<del></del>
B1.4 B1.5	documents have not been issued.  Library equivalent of other considerations charged, if any, in a force other than money.	+		٥		-			
BIA	Amount on when Serrice Tax is payable under partial reverse charge	<del> </del>	0	0	0		0	- 0	
B1 7	Gross Taxable Amount 81.7 * (81.1 * 81.2 * 81.3 * 81.4 * 81.5 * 61.5)		٥	0	0	0	0	15004825	1500482
819	Amount charged egainst export of abrince provided on to be provided	<u> </u>	0	0	0		٥	•	
818	Amount charged for exempted service provided on to be provided (other than export or service over at \$1.8 above)	1	0	•	. 0	٥	٥	- 0	
81 10	Amount charged as Pure Agent	-	0	0	0	0	0	9002895	600383
B1 11	Amount claimed as abatement  Any other amount claimed as deduction 0	+	- 3	•	0	0		٥	
Ø1 12									
81 12 B1 13	Total Amount Claimed as Deputation 51 13 * ( \$1.5 * 819 * 81 10 * 81.11 * 81 12)		9	0	٥	0	0	9007895	900282
-	NET TAXABLE VALUE 81.14 = (81.7 - B1 13)		o 0				0	9007875 6001930	
81 13	NET TAXABLE VALUE 81.14 * (81.7 · B1 13) Service Tax Rate-wise break up of NET TAXABLE VALUE (81.14): Advan		_	0	0	٥			
81 13 91 14	NET TAXABLE VALUE 81 14 • (81.7 - 81 13) Service Yax Rale-wise break up of NET TAXABLE VALUE (83.14): Advantage Taxable Rate	orem Rato	٥	0 C	0	٥			
81 13 81 14 B1.15	NET TAXABLE VALUE 81 14 • (81.7 - 81.13) Service Tax Rais wise break up of NET TAXABLE VALUE (83.14): Advantage Taxable Rais	orem Rato	SHEDU C	0 C	0	0	Aug 0	5mp 6001930	70193 Fotal 6001930
81 13 81 14 81.15 SLNo.	NET TAXABLE VALUE 81.14 * (81.7 - 81.13)  Service Tax Rate-wise break up of NET TAXABLE VALUE (81.14): Advantage of Net Taxable Rate  Tax Rate *4 Swarchh Bharat Cess Krishi Kaliran Cess *6 EDI  14 0.5 0.5 0.5 0.0	orem Raio	SHEOU (	0 C	O O Value	0 0	0 Aug	5mp 6001930	CO 193
81 13 81 14 81.15 SLNo.	NET TAXABLE VALUE 81.14 * (81.7 - 81.13 )	orem Raio	SHEOU (	Taxable	Value	0 0 0	Aug 0	5mp 6001930	70193 Fotal 6001930
81 13 81.14 B1.15 SLNo.	NET TAXABLE VALUE 81 L4 = (81.7 - 81.13)  Service Tax Rate wise break up of NET TAXABLE VALUE (81.14): Advalor Taxable Rate  Tax Rate *4 Swarchh Bharat Cess Krishl Kalyan Cess * EDI  14 0.5 0.5 0.5 0.0  Specific Rate (eppScable as per Rule 5 of ST Rules)  Taxable Rate	orem Rate	SHEOU (	Taxable Taxable	Value	0 0 0	Aug 0	501930 Sup 6001930 6001930	Fetal 6001930
81 13 81.14 B1.15 SLNo. 1	NET TAXABLE VALUE 81 14 • (81.7 - 81 13	orem Rate	SHEDU C	Taxable Taxable	Value	0 0 1ut 0	Aug C C C	501930 5001930 6001930	70tal 6001930 6001930
B1 13 B1.14 B1.15 SLNo. 1 B1.16 SLNo.	NET TAXABLE VALUE 81 i.e = (81.7 - 81.13)  Service Tax Rate wise break up of NET TAXABLE VALUE (81.14): Advantage of Taxable Rate  Tax Rate % Swachh Bharat Cess Krishi Katyon Cess % EDI  14 0.5 0.5 0.5 0  Specific Rate (applicable as par Rule 5 of ST Rules)  Taxable Rate  Tax Rate % Swachh Bharat Cess Krishi Katyon Cess % EDI	orem Rate	SHEOU (	Texable  Total  Taxable  Total	O Value	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Aug 0	5001930 Sap 6001930 6001930 5001930	Total 6001930
B1 13 B1.14 B1.15 SLNo. 1 B1.16 SLNo. B1.17	NET TAXABLE VALUE 81 14 * (81.7 - 81.13)  Service Yex Rate wise break up of NET TAXABLE VALUE (81.14): Advanting Taxable Rate  Tax Rate % Swarchh Bharat Cess Krishi Katyan Cess % EDI  14 0.5 0.5 0.5  Specific Rate (applicable as par Rule 6 of ST Rules)  Taxable Rate  Tax Rato % Swarchh Bharat Cess Krishi Katyan Cess % EDI  Service Tax payabe	orem Rate	SHEDU C	Taxable  Taxable  Taxable  Taxable  Taxable	Value  O O O O O O O O O O O O O O O O O O O	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Aug 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6001930 Sap 6001930 6001930 5001930	Total 6001930
B1 13 B1.14 B1.15 SLNo. 1 B1.16 SLNo. B1.17 B1.17	NET TAXABLE VALUE 81 L4 • (81.7 - 81 13)  Service Tax Rale wise break up of NET TAXABLE VALUE (81.14): Advalor Taxable Rate  Tax Rale % Swachh Bharat Cess Krishl Kalyan Cess % EDI 14 0.5 0.5 0.5 0  Specific Rate (eppScable as per Rule 6 of ST Rules)  Taxable Rate  Tax Rato % Swachh Bharat Cess Krishl Kalyan Cess % EDI  Service Tax payable  Less Rand D Cess payable	orem Rate	SHEOU (	Texable  Total  Taxable  Total	O Value	0 Jul 0 0	Aug 0	5001930 Sap 6001930 6001930 5001930	Total 6001930 Fotal 3
B1.14 B1.15 SLNo. 1 B1.16 SLNo. B1.17	NET TAXABLE VALUE 81 L4 = (81.7 - 81 13)  Service Tax Rate wise break up of NET TAXABLE VALUE (81.14): Advalor Taxable Rate  Taxable Rate  Tax Rate '4 Swachh Bharat Cess Krishl Kalyan Cess % EDI  14 0.5 0.5 0.5 0.5  Specific Rate (eppScable as per Rule 5 of ST Rules)  Taxable Rate  Tax Rate % Swachh Bharat Cess Krishl Kalyan Cess % EDI  Servee Tax payable  Less Rand D Cess payable  Less Rand D Cess payable  Net Servee Tax payable 8 Li 9 = (81.17 - 81 18)	orem Rate	SHEDU (	Texable  Texable  Total  Taxable  Total  Total  O  O	O O O O O O O O	1ui 0 0	Aug C C C C C C C C C C C C C C C C C C C	6001930 Sap 6001930 6001930 Sap 1 0	Total 6001930 Fotal 3
B1 13 B1.14 B1.15 SLNo. 1 B1.16 SLNo. B1.17 B1 13 B1.12	NET TAXABLE VALUE 81 L4 = (81.7 - 81.13)  Service Tax Rais whise break up of NET TAXABLE VALUE (81.14): Advanting the service Tax Rais whise break up of NET TAXABLE VALUE (81.14): Advanting the service Tax Rais 14 Swarchh Bharat Cess Krishi Kaiyan Cess 15 D C C C C C C C C C C C C C C C C C C	orem Rate	SHEDU (	Total  Taxable  Total  Total  O  O  O  O  O  O  O  O	Value  O  O  O  O  O  O  O  O  O  O  O  O  O	0 0 Jul 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Aug 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	500 1930   Sup   C001930   Sup   T001930   Sup	Fotal 6001930 Fotal 3
81 13 81.14 B1.15 SLNo. 1 B1.16 SLNo. B1.17 B1.18 B1.17 B1.12 B1.22	NET TAXABLE VALUE 81 i.e = (81.7 - 81.13)  Service Tax Rate whise break up of NET TAXABLE VALUE (81.14): Advantage of the Control of the Cont	orem Rate	SHEDU C	Texable  Texable  Total  Total  Total  O  O  O  O  O  O  O  O  O  O  O  O  O	Value  O  O  O  O  O  O  O  O  O  O  O  O  O	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Aug 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	500 1330 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Fotal 6001930 Fotal 3
81 13 81.14 B1.15 SLNo. 1 B1.16 SLNo. 81.17 61 13 81.19 81.22 81.23	NET TAXABLE VALUE 81 L4 = (81.7 - 81 13)  Service Tax Rais wise break up of NET TAXABLE VALUE (81.14): Advalue Taxable Rais  Taxable Rais  Tax Rais **  Swachh Bharat Cess Krishl Kalyan Cess **  EDI  14 0.5 0.5 0.5 0.0  Specific Rais (epplicable as par Ruis 6 of ST Ruiss)  Taxable Rais  Tax Raio **  Swachh Bharat Cess Krishl Kalyan Cess **  EDI  Service Tax payable  Less Rand D Cess payable  Less Rand D Cess payable  Less Rand D Cess payable  Secondary and Higher Education Cess payable  Secondary and Higher Education Cess payable  Secondary and Higher Education Cess payable  Secondary and Higher Education Cess payable  Secondary and Higher Education Cess payable  Secondary Rais Cess payable based on entries in B1.15  Swachh Bharat Cess payable based on entries in B1.15	orem Rate	SHEDU (	Texable  Total  Total  Total  Total  O  O  O  O  O  O  O  O  O  O  O  O  O	Value  O O O O O O O O O O O O O O O O O O O	Jul 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Aug 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5001930  Sup 6001930  5001930  Sup 0  340270 0  33010 0	6001930 6001930 6001930 6001930 64021 64022
81 13 81.14 B1.15 SLNo. 1 B1.16 SLNo. B1.17 B1.18 B1.17 B1.12 B1.22	NET TAXABLE VALUE 81 L4 = (81.7 - 81 13)  Service Tax Rale wise break up of NET TAXABLE VALUE (81.14): Advalor Taxable Rate  Tax Rale % Swarchh Bharat Cess Krishi Kalyan Cess % EDI  14 0.5 0.5 0.5 0.5  Specific Rate (epplicable as par Rule 6 of ST Rules)  Taxable Rate  Tax Rate % Swarchh Bharat Cess Krishi Kalyan Cess % EDI  Service Tax payable  Less Rand D Cess payable  Less Rand D Cess payable  Less Rand D Cess payable  Secondary and Higher Education Cess payable  Secondary and Higher Education Cess payable  Seachh Bharat Cess payable blased on entries in 81.15  Seachh Bharat Cess payable blased on entries in 81.15  Seachh Bharat Cess payable blased on entries in 81.15  Total Swarth Bharat Cess payable blased on entries in 81.15  Total Swarth Bharat Cess payable blased on entries in 81.15	orem Rate	SHEDU C	Texable  Texable  Total  Total  Total  O  O  O  O  O  O  O  O  O  O  O  O  O	Value  O  O  O  O  O  O  O  O  O  O  O  O  O	1ui 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Aug 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5001930  Sup 6001930  5001930  Sup 0  340270 0  33010 0	6001930 Fotal 6001930 6001930 Fotal 3 84027 84027
81 13 91 14 B1.15 SLNo. 1 B1.16 SLNo. B1.17 B1 13 B1.17 B1 22 B1.21 B1.22 B1.23 B1.24	NET TAXABLE VALUE 81 L4 = (81.7 - 81 13)  Service Tax Rate whise break up of NET TAXABLE VALUE (81.14): Advanting the service Tax Rate 14 Swarchh Bharat Cess Krishl Kalyan Cess 15 E0.  Specific Rate (eppBicable as per Rule 5 of ST Rules)  Taxable Rate  Tax Rate 15 Swarchh Bharat Cess Krishl Kalyan Cess 14 E0.  Service Tax Payable  Less Rand Cess payable  Net Service Tax payable 118 = (81.17 - 81 18)  Ecution Cess payable  Secondary and higher Education Cess payable  Secondary and beginning the based on entires in 81.15  Seach Bharat Cess payable based on entires in 81.15  Total Seach Bharat Cess payable 81 24 = (81.24 - 81.23)  Knith Karyan Cess payable based on entires in sensi nonther 81.15	orem Rate	SHEDU O	O   O   O	Value  Value  O  O  O  O  O  O  O  O  O  O  O  O  O	0 Jul 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Aug 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Sep 1 Sep 1	6001930 6001930

040703 En Cantas Danaha

C4 Challan Nos. and Amount
St.No. Challan Number (CIN) Amount PART - D Service tax paid in cash and through CENVAT CREDIT Service Yax, Education Cose, Secondary and Higher Education Cose, Swachh Bharat Cose, Krishi Kalyan Cose and other amounts paid SLNa. | Month Apr May Jun Jul D1 In Cash

D2 by CENVAT Creat from appealable where the Service Tax is liable

D3 by D2 by CENVAT Creat from appealable where the Service Tax is liable

D3 by D3 750506 Try agustiment of virtues amount paid samer as Service Tax in respect of service of Renting of Immovates Property on account on non-arameter of decelors of Property Tax paid and a quitted in ray period under Rate 6 (CC) of the ST Rules. D6 by Book Adjustment in the case of specified Good Decarments **D7** DB Total Tax paid D8 = (D1 + D2 + D3 + D4 + D5 + 849270 \$40270 PART - DA SWACHH BHARAT CESS (SBC) Paid in Cash and through Adjustments SLNo. Aug STREAM PROCESSING STREAM PART OF THE PROCESSING STREAM PROCESSING

ŞLNa.	Month	Apr	May	Jun	let	Aug	Sep	Total
DAS	By Book adjustment as the case of specified Government Departments	0	0		0	ם	0	0
DAG	Total Tax paid D8 = (D1 + D2 + D3 + D4 + D5 +	0	0	0	0	0	30010	33010
PART -	DB KRISHI KALYAN CESS (KKC) Paid in Cash and th	rough CENVAT C	REDIT					
SLNo.	Month	Apr	Kay	Jun	Jut	Aug	Sep	Total
981	in Cash	. 0	0	0	0	a	3206	3200
D82	by CENVAT Creat Inct applicable where the Service Tax is hable to be paid by the reopent of service.	0	o	٥	0	0	0	٥
D83	By sousament of amount part as Service Tax in advance under Rule CrtA1cf the ST Rules	0	0	0	0		0	
084	by adjustment of crosss amount paid earner as Service Yaz and adjusted, by taking credit of such excess Service Yaz paid, in Stis- period under Rule 670) of the ST Rules.	a	D	0.		۰	٥	
D85	By adjustment of excess amount paid earner as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	٥	0	٥	c	0	0	0
280	By adjustment of excess amount paid earlier as Service Tax on respect of service of Reining of Immovable Property, on account or non-avatiment of deduction of Property Tax paid and adjusted in this period under Rule 6 (4C) of the ST Rules	۰	0	0	0	0	0	
087	By Book Adjustment in the case of specified Govi Departments	0	0	0	0	0	<u> </u>	
2022	Yolal Krishi Kalyan Gess paid 865= (881+882+883+884+885+885+887)	0	0	0	0	o o	3206	3206

PART - G Arrears, Interest, Penalty, any Other Amount etc., Pald

LNo.	Month	Apr	May	Jun	Jul	Aug	Sep	Total
C1	Arrears of Revenue (Tax arrount) part in cash	0	0		٥	·	٥	
Q2	Americ of Revenue (Tax amount) particly stating CERVAT check	۰	- 0	0	0	0	0	
C3	Arrears of Education Cass paid in cash	٥	0	. 0	0	0	C	
C4	Arrears of Education Cess paid by utaging CERVAT credit	0	0	0	0	0	. 0	
G5	Arrears of Secondary and registr Education Cass part in cash	0	0	0		٥	٥	
Ca	Artests of Sepondary and regner Education Cass paid by usuang CENVAT credit	0	. 0	•	0	a ·	0	
67	Amount part in terms of Section 73A of Farance Act. 1931		0	0		0	0	
53	Interest bris tis costs out?)	0					864	
C?	Penalty past (in cash only)	0		۰			1000	
10	Arrount of Late Fee part. If any	0		•			Ċ	
311	Any Other Amount participense (Septy)		0		0		0	
312	Total payment of Arrears, Interest, Penalty and any other amount, etc. made G12 = (G1 + G2 + G3 + G4 + G5 + G5 + G7 + G8 + G9 + G10 +	0	0	•	0	0	c	
113	Arraws of Swacon Sharat Cess paid in Easth	¢			- 0		. 0	
314	Interestion Swecon Bharat Costs paid in cash	. 0	٥				294	
316	Penany on Swachh Brazar Coss part in cash		0	<u> </u>				
316	Total payment of Arrears, Inforest, and Penalty on Swachts Bharat Cess G16 = ( G13 - G14 -	0	O	۰	•	٥	294	
317	Artests of Krista Kalyan Cass paid in cash	•	٥			0	0.	
314	Arrears of rustre Keyen Cess paid by usering Cernet Creat	0	٥	۰		•	٥	
219	Interest on Krishs Kalyan Crass pard in cash	0	0				•	
320	Penalty on Know Kalyan Cess pard in cash	0	. 0	•		0	٥	
G21	Total payment of arrears, interest, penalty on Krishi Kalyan Case 021 = (G17+018+G19+G20)	0	0		•		۰	

PART - H

n
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1000

342	Source Documents details for payments made in advance / adjustmer	t, for entries made at 03, D	4, DS, D6, D7;; DA2, DA3, DA4, DA4.1,		
SLNo.	St. No. and description of payment entry in this return	Month	Challan / Document Humber	Challan / Document Date	Amount
	GLORer amounts pard - Interest	Sep	00118	25/10/2016	856
-	G14-Other amounts paid - Interest(SB Cess)	340	00118	25/1D2016	
	G19-Other amounts paid - Interest(KK Cees)	\$40	CO118	25/10/2010	
	CS-Other emounts peed - Penalty	849	01190	10/11/2010	1000

A12.1

	Ministry of Finance - Departs Central Board of Indirect Ta	
	Farm ST	
	(Return under Section 70 of the Finance Act, 1994 read	d with Rule 7 of Service Tax Rules, 1994) - Filed
Observa	utlan Report	<u> </u>
SLNo.	Code Error	Remarks
PART -	A - General Information	
	Original Return	Yes
A1.	Revised Return	No .
	STC Number	AKSPP4107BSD001
A2.	Return Humber	AKSPP4107BSD001_SD0103A001_ST3_102016
	Name of the Assessee	SANJAYBHALIJI PATEL
l (	Trade Hame	IUS PATEL SAHJAYKULIAR M
(	Commissionerate	
. [	Division	DIVISIONI-VI - S G HIGHWAY WEST
A3.	Range	RANGE IV
[	Address of Registered Unit	SURAJIYA BUNGLOY, JUHO AS AHIJEDABAD 380060
	Due date filing for this return	30/04/2017
	Actual date of filing	25/04/2017
	No. of days beyond due date	
A4.	Financial Year	2018-2017
A5.	Return for the period	October-March
A.S.		
A5.1.	Has the Assessee opted to operate as "Large Taxpayer" Unit ["TRT] (As defined under Rule 2(e) (ca) of the Central Exctse Rules, 2002 read with Rule 2 (1) (CXCC) of	No .
A6.2.	If repty to column A5.1 is 'Y', name of Large Taxpayer Unit opted for	
A7.	Premises Code Number	\$00103A001
AJ.	Constitution of assesses	Proprietaristsprindvidual/One Person Company
A9 • Tay	table Service(s) for which Tax is being paid	Sub Citruse
7	Description of Texable Services	
	coration! Designer services	(4)
_	g originated swelvicted	(g) (zzz)
	con sensors other than residential complex, enduding commercial industrial buildings or cast structures	· · · · · · · · · · · · · · · · · · ·
	on of residential complex seriets	(2223)
	rtrad service	·
rean cou	suffercy service	(2227M)
	Taxable Service for which Tax is being paid	: interior decoration Designer services
	ssesses is liable to pay Service Tax on this taxable service 43	
A10,1		A Service Provider under Section £4(1) Yes
A10,2		A Service Receiver under Section 53[2] No
A10.3		rdist reverse charge under provison to Section 64(2) No
A10.4		rilat reverse charge under provisors to Section 63(2) No
A10.5		ntage of Service Tax Payable as Provider of Service 0%  lage of Service Tax Payable as Recipient of Service 0%
A10.6	a bovered by ATLAX BOOVE, then the percent	lage of detacts (as Ladania as seculation) despine
		The state of the s
A11.1	Has the assessee a	valled benefit of any exemption Hodification (TYN) No
A12 - A1	batements	
A12.1	Has any abaleme	ent from the value of services been claimed (YY/N) No

Whether provisionally assessed (YYM) No

	· · · · · · · · · · · · · · · · · · ·	Toxat	ie Service for w	hich Te	x is belog paid:	Works contract:	servico	1	·····	
•	<del></del>									
A10 - Az	scessee is liable to pay Service Tax o	n this taxable service as								
A10.1							ider under Section			
A10.2							iver under Section			
A10.3							rovison to Section rovison to Section			
A10.4 A10.5		If covere					e as Provider of Se			
At0.6							as Recipient of Se			
									•	
411 - Ex	xemptions	-								
A11,1			Ная	the also	essee availed ber	nelit of any exemp	tion Hotification (*)	TN) Yes		
A11.2 N	intification No. and St. No. in the Noti	fication under which such or	omption is avail	lod						
SL No	Ketificati		H	otification						
1	530:2012	:ST	1			_				
A12 - <u>A</u> I	batements				<del></del>					
A12.1				Has any i	abatement from t	he value of servic	es been claimed (")	יראין Yes	·	
A12.2 H	iolification No. and St. No. In the Not	fication under which such at	atoment is avai	led						
Si. No	Holificati	on No.	н	otification	on SL No					
1	0242012	.s.T		,						
A13 - Pr	rovisional Assessment									
A13.1	T					Whether provisi	onally assessed (*)	ראין אס		
									-	
PART B	B - Value of Taxable Service and Ser B1 - For Service Provider		1 001		Nov	Dec	Jan	l Feb	Mar	Total
SLNo.	Alonti Gross Amount (excluding amounts reterined in		Oct			Dec		<del>                                     </del>		
B11	trasis, for which bills/invoices/challans or any o stated) for which bills/invoices/challans or any service provided or to be provided (including a	other documents may not have been other documents are issued retain?	10 20	69331	3984917	c			٥	503424
B12	Amount received in advance for services for a documents have not been is sued	nich bashwoces/chatara of any 67	et .	0					۰	
613	Amount (supply on record basis under third or 1994 for which billishmoces challens or why of	oviso to Rule 6(1) of Service Tax Rul	σs.		- 0				0	
	Amount taxable for services provided for who			<del> </del>  -			<del>                                     </del>	, ,	0	
B1.4	documents have not been assued.  Money equivalent of other considerations char		ty .	0				<del></del>		
615							<u> </u>	-		-
B16	Amount on which Service Tax is payable under Gross Taxable Amount B1.7 = ( D1 1 + B1 2 +		20	69331	3964917		<del></del>	') '		
B1.0	Amount charged against export of service pro			0			'I '	0		60342
B1.9	Amount charged for exempted service provide			٠,	이			<del></del>		
		es or to be provided (other than espoi	t of	-	- 0				0	
B1.10	Amount charged as Pure Agons	et or to be provided (other than expo	104	<del></del>				0 0	0	
B1.10 B1.11	Amount charged as Pure Agent Amount claimed as abatement	es or to be provided (other than espoi		0 G 71064	0 0 2372950	- C			0	
B1.11 B1.12	Amount charged as Pure Agont  Amount claimed as abatement  Any other amount claimed as doduction 0		11	0 0 71064	0 0 2378250 0	6			0 0 0 0	35500
BI.11 BI.12 BI.13	Amount charged as Pure Agent Amount claimed as abatement Any other amount claimed as deduction 0 Total Amount Claimed as Deduction (\$1.13 =)	B1.6 + B1 9 + B1 10 + B1.11 + B1.1	2) 11	0 G 71064 0	0 0 2378550 0 2378950	C C C		0	9 0 0 0	35500
BI.11 BI.12 BI.13 BI.14	Amount charged as Pure Agons Amount claimed as abatement Any other amount claimed as doduction 0 Total Amount Claimed as Deduction 81.13 = 1 DET TAXABLE VALUE B1.14 = ( 81.7 - 81.1)	B1.6 * B1 9 + B1 10 + B1.11 + B1.1	2) 11	0 0 71064 0	0 0 2378250 0	6		0	0 0 0 0	35500
B1.11 B1.12 B1.13	Amount charged as Pure Agent Amount claimed as abatement Any other amount claimed as deduction 0 Total Amount Claimed as Deduction (\$1.13 =)	(B1.6 + B1 9 + B1 10 + B1.11 + B1.1 3) TAXABLE VALUE (D1.14): Adv	2) 11	0 G 71064 0	2378950 0 2378950 0 2378950 1589987	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )		0	9 0 0 0	35500
BI.11 BI.12 BI.13 BI.14	Amount charged as Pure Agors Amount claimed as abstement Any other amount claimed as doctoon 0 TOOL Amount Charmed as Develope 0 TOOL Amount Charmed as Develope 0 TOOL Amount Charmed as Develope 0 TOOL TAX Rata-wise break up of NET	(B1.6 + G1.9 + B1.10 + G1.11 + B1.1 1) TAXABLE VALUE (B1.14): Adv Yazable Rate	2) 11 8 alarem Raie	0 G 71064 0	2378950 2378950 2378950 1589987	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )		0	9 0 0 0	35500
B1.11 B1.12 B1.13 B1.14 B1.15	Amount charged as Pure Agors Amount claimed as abstement Any other amount claimed as doctoon 0 TOOL Amount Charmed as Develope 0 TOOL Amount Charmed as Develope 0 TOOL Amount Charmed as Develope 0 TOOL TAX Rata-wise break up of NET	(B1.6~B1.9~B1.10~U1.11~B1.1 1) TAXABLE VALUÉ (B1.14): Adv Tazable Rate	2) 11 8 alarem Raie	0 0 171004 0 171004 198257	2378950 2378950 2378950 1589987	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Jan	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	35500 35500 24842 Total 2454234
91.11 91.12 91.13 91.14 01.15 SLNo.	Amount charged as Pure Agont Amount claimed as abstement Any other amount claimed as deduction 0 Total Amount Claimed as Deduction (B.113 = 1 BET TAXABLE VALUE B1, 14 = (B.17 - B1, 1) Service Tax Rata-wise break up of NET Tax Rate % Swachh Bharat Cess 14 05	(BJ.6+BJ 8+BJ 10+UJ.11+BJ.1 )  TAXABLE VALUE (DJ.14): Adv Taxable Rate  Krishi Xalyan Coss %   E	2) 11 8 alarem Raie	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2378950 2378950 2378950 1589987	C C C C C C C C C C C C C C C C C C C	d d d	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	35500 35500 24847 Total
91.11 91.12 91.13 91.14 01.15 SLNo.	Amount charged as Pure Agont Amount claimed as abstement Any other amount claimed as docketion 0 1004 Amount Claimed as Decuction 01.13 = 1004 TAXABLE VALUE B1.14 = (81.7 - 81.13 Service Tax Rate-wise break up of NET Tax Rate % Swatch Bharat Coss	(B1.6+B1.9+B1.10+U1.11+B1.1 1) TAXABLE VALUE (D1.14): Adv Taxable Rate Krishi Kaiyan Coss % E O5 0	2) 11 8 alarem Raie	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 2372950 0 0 2372950 1535997 Taxable	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Jan	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	35500 35500 24842 Total 2464234
91.11 91.12 91.13 91.14 01.15 SLNo.	Amount charged as Pure Agont Amount claimed as abstement Any other amount claimed as deduction 0 Total Amount Claimed as Deduction (B.113 = 1 BET TAXABLE VALUE B1, 14 = (B.17 - B1, 1) Service Tax Rata-wise break up of NET Tax Rate % Swachh Bharat Cess 14 05	(B1.8 + B1.9 + B1.10 + U1.11 + B1.1  TAXABLE VALUE (B1.14): Adv  Taxable Rate  Krishi Katyan Coss % E  0.5 0  of ST Rules)  Taxable Rate	11 2) 11 2) 11 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 2372550	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Jan	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	35500 24647 Total 2464234 2464234
BI.11 91.12 91.13 91.14 B1.15 SLNo. 1	Amount charged as Pars Agons Amount claimed as abstement Any other amount claimed as odouction 0 TOSI Amount Claimed as Deduction 01 TOSI Amount Claimed as Deduction 01.13 = 1 NET TAXABLE VALUE B1.14 = (81.7 - 81.1) Service Tax Rate-wise break up of NET Tax Rate % Swachh Bharat Cess 16 03 Specific Rate (applicable as per Ruto 6	(B1.8 + B1.9 + B1.10 + U1.11 + B1.1  TAXABLE VALUE (B1.14): Adv Taxable Rate  Krishi Kalyan Coss % E 0.0 0  of ST Rules) Taxable Rate	11 2) 11 2) 11 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	0 0 171004 0 171004 198257 CHEDU Co	0 2372550	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Jan	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	35500 35500 24542 Total 2454234 2454234
BI.11 91.12 91.13 81.14 01.15 SLNo. 1	Amount charged as Pure Agont Amount claimed as abstement Any other amount claimed as deduction 0 Total Amount Claimed as Deduction (B.113 = 1 BET TAXABLE VALUE B1.14 = (B.17 - B1.12 Service Tax Rate-wise break up of NET Tax Rate % Swachh Bharat Cess 16 05 Specific Rate (applicable as per Rule 6 Tax Rate % Swachh Bharat Cess	(B1.8 + B1.9 + B1.10 + U1.11 + B1.1  TAXABLE VALUE (B1.14): Adv Taxable Rate  Krishi Kalyan Coss % E 0.0 0  of ST Rules) Taxable Rate	2) 11 2) 11 2) Salarem Rale DU Cess % S 0	0 0 171004 0 171004 198257 CHEDU Co	0 0 2372550	598257 898267 898267	Jan 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 Mar 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	35500 35500 24842 Total 2484234 2484234
BI.11 91.12 91.13 81.14 B1.15 SLNo. 1 B1.16 SI.No.	Amount charged as Pure Agont Amount claimed as abstement Any other amount claimed as deduction 0 Total Amount Claimed as Deduction (B.113 = 1 BET TAXABLE VALUE B1.14 = (B.17 - B1.12 Service Tax Rate-wise break up of NET Tax Rate % Swachh Bharat Cess 16 05 Specific Rate (applicable as per Rule 6 Tax Rate % Swachh Bharat Cess	(B1.8 + B1.9 + B1.10 + U1.11 + B1.1  TAXABLE VALUE (B1.14): Adv Taxable Rate  Krishi Kalyan Coss % E 0.0 0  of ST Rules) Taxable Rate	2) 11 2) 11 2) Salarem Rale DU Cess % S 0	0 0 0 171004 0 0 171004 198257 198257 T	0 0 2372250 0 0 2372250 0 0 2376250 7 1535097 15350007 153500000000000000000000000000000000000	9 Value 898267 898267 Value	Jan 0		61 0 0 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	35500 24842 Total 2484234 2484234 7 Otal 0
BI.11 91.12 91.13 91.14 01.15 SLNO. 1 B1.16 SLNO.	Amount charged as Pure Agons Amount claimed as abatement Ayo ther amount claimed as odouction 0 Total Amount Charmed as Devouction 81.13 = 18ET TAXABLE VALUE 81.14 = (81.7 -81.13 Service Tax Rate-wise break up of NET Tax Rate % Swachh Bharat Coss 14 03 Specific Rate (applicable as per Rulo 6 Tax Rate % Swachh Bharat Coss Specific Rate (applicable as per Rulo 6 Tax Rate % Swachh Bharat Coss Service Tax payable Less Rand D Coss payable	(B1.6 * B1 9 * B1 10 * U1.11 * B1.1  TAXABLE VALUE (D1.14): Adv Taxable Rate Krishi Katyan Coss %	2) 11	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 2372550	898267 898267 898267 898267 Value	Jan 0		0	35500 24842 Total 2484234 2484234 7 Otal 0
BI.11 91.12 91.13 91.14 01.18 SLNO. 1 BI.16 SLNO. BI.17 BI.17	Amount charged as Pure Agons Amount claimed as abatement Aloy other amount claimed as codecism 0 Total Amount Claimed as codecism 0 Total Amount Claimed as Decision (8.1.3 = 1 16ET TAXABLE VALUE BILL4 = (81.7 - 81.1) Service Tax Rata-wise break up of NET Tax Rate % Swachh Bharat Coss 16 03 Specific Rate (applicable as per Rule 6 Tax Rate % Swachh Bharat Coss Tax Rate % Swachh Bharat Coss Control Tax Payable Less Rand D Coss payable	(B1.6 * B1 9 * B1 10 * U1.11 * B1.1  TAXABLE VALUE (D1.14): Adv Taxable Rate Krishi Katyan Coss %	2) 11	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 2772950	59227 89227 89227 0	Jan  O  Jan  O  O  O  O  O  O  O  O  O  O  O  O  O		0	35500 35500 24842 Total 2484234 2684234 Total 0
81.11 91.12 91.13 91.14 81.14 81.15 SLNo. 1 81.16 81.16 81.17 81.18 81.19 91.20 91.21	Amount charged as Pars Agons Amount claimed as abatement App other amount claimed as odouction 0 TOSI Amount Claimed as Described 11.12 = ( 81.7 - 81.12 Service Tax Rate-wise break up of NET Tax Rate % Swachh Bharat Cess 16 03 Specific Rate (applicable as per Rule 6 Tax Rate % Swachh Bharat Cess Specific Rate (applicable as per Rule 6 Tax Rate % Swachh Bharat Cess Less Rate % Swachh Bharat Cess Service Tax payable Less Rate D Cess payable Less Rate D Cess payable Secondary and Hoper Education Cess payable Secondary and Hoper Education Cess payable	(B1.8 + B1.9 - B1.10 + U1.11 + B1.1  TAXABLE VALUE (D1.14): Adv  Yazable Rate  Krishi Kalyan Coss % E  O5 0  of ST Rules)  Yazable Rate  Krishi Kalyan Cess % E	2) 11	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 2372550	9 Value 9 Value 9 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Jan 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	33500 33500 24842 Total 2484234 2484234 Total 0
B1.11 91.12 91.13 91.14 B1.15 B1.16 B1.16 B1.16 B1.17 B1.18 B1.19 B1.20 B1.21	Amount charged as Pure Agons Amount clarmed as abatement Ayo ther amount clarmed as odouction 0 Total Amount Caumed as Devouction 81.13 = 18ET TAXABLE VALUE 81.14 = (81.7 -81.13 Service Tax Rate-wise break up of NET Tax Rate % Swarchh Bharat Coss 14 03 Specific Rate (applicable as per Rulo 6 Tax Rate % Swarchh Bharat Coss 4 Swarchh Bharat Coss 4 Specific Rate (applicable as per Rulo 6 Tax Rate % Swarchh Bharat Coss 4 Service Tax payable Less R and D Coss payable 18th Service Tax payable 5 Secondary and Higher Education Coss payable 5 Secondary and Higher Education Coss payable 5 Secondary and Higher Education Coss payable 5 Secondary and Higher Education Coss payable 5 Secondary and Higher Education Coss payable	(B1.6 * B1 9 * B1 10 * U1.11 * B1.1  TAXABLE VALUE (D1.14): Adv Taxable Rate Krishi Katyan Coss %	2) 11	0   0   0   171004   0   171004   0   171004   1	0 0 2372550 1 2372550 1 1555967 1 15	808207 808207 808207 Value	Jan 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Fab	6 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	33503 35500 24842 70tal 2484234 2484234 0 3471
BI.11 91.12 91.13 91.14 BI.15 SLNO. 1 BI.16 SI.NO. BI.17 BI.18 BI.19 BI.20 BI.21	Amount charged as Pars Agons Amount claimed as abatement App other amount claimed as odouction 0 TOSI Amount Claimed as Described 11.12 = ( 81.7 - 81.12 Service Tax Rate-wise break up of NET Tax Rate % Swachh Bharat Cess 16 03 Specific Rate (applicable as per Rule 6 Tax Rate % Swachh Bharat Cess Specific Rate (applicable as per Rule 6 Tax Rate % Swachh Bharat Cess Less Rate % Swachh Bharat Cess Service Tax payable Less Rate D Cess payable Less Rate D Cess payable Secondary and Hoper Education Cess payable Secondary and Hoper Education Cess payable	(B1.6 * B1 8 * B1 10 * Ut.11 * B1.1  TAXABLE VALUE (D1.14): Adv Taxable Rate  Krishi Kalyan Coss %   E   O5   0  of ST Rules) Taxable Rate  Krishi Kalyan Coss %   E   Coss	2) 11	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 2372550	598267 898267 898267 898267	Jan 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Fab   O   O   O   O   O   O   O   O   O	Mar 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	70tal 2464234 70tal 0 3317

SI.No.	Chaltan Humber (CIN)			Am:	uni			
	D Service tax paid in each and through CENVAT CR							
Service	Tax, Education Coss, Secondary and Higher Educati	on Coss, Swathh	Bharat Coss, Kri		nd other amounts			
Si.No.	Month	Oct	Hov	Dec	Jan	Føb	Mar	Total
01	In Cash	125757	223035	0	G	٥	0	347792
02	by CENVAT Creds (not appacable where the Service Tax is kelter to be paid by the securior of service).		a	٥	٥	0	0	
D3	By adjustment of amount pact as Service Tax in advance under flute Di1A1 of the ST Rules	0	0		٥	0	- •	
134	If adjustment of excess amount paid eather as Service Les and adjusted by talang credit of such excess Service Les paid in this remot jurister Mule (21) of the 51 Mules.	٠	a	0	a	٥	0	0
OS	By aquistment of excess amount pard samer as bervice Tax and adjusted in this period under Rule 5(4A) of the ST Rules	٥	۰	0	٥	0	0	a
D6	By equatment of excess amount paid earner as Service. Fax in respect of service of Renbrig of Immovable Property, on account or non-avaisants of deduction of Property Tax paid and adjusted in this period under Rule 6 (4D) of the ST Rules.	٥	٥	0	o	0	0	
07	by Book Adjustment in the case of specified Gost Departments	٥	٥	0	0	٥	0	
Da	Total Tax paid 05 = (01 + 02 + 03 + 04 + 05 +	125757	222039			٥	<u> </u>	347792
PART -	DA SWACHH BHARAT CESS (SEC) Paid in Cash an	d through Adjust	ments					
SI.No.	Month	Oct	Nov	Dec	Jan	Feb	Mar	Total
DA1	Swechh Sharet Coss Paid in Cash	4491	7830	0	0	0		12421
DV5	By adjustment of amount paid as SBC in advance under Hule § FA) of the ST Rules (not applicable where the Service Tax to harde to be early the promoting sensing).	0	0	0	a		۰	۰

•	The second secon							
St.No.	Month	Oct '	Nav	Dec	Jan	Fob	Mar	Total
DV2	By adjustment of excess amount past earlier as SBC and adjusted, by taking cred of such excess SBC paid, in this period under Rule 6/31 of the ST Pute.	٥	٥	0	۰	. 0		٥
DA4	By adjustment of excess amount poid earner as SUC and adjusted in this period under Ruse 6(4A) of the ST Ruses Ruses.	٥	0	b	o .		0	٥
DAI 1	By aquestment of express amount paid earlier as SDC in respect of service of Renning of Immovable Property, on account of non- arasiment of deduction of property is a part and adjusted in this period under Rule 6(4C) of the ST Rules.	_	0	0	0	٥	0	D
	By Book adjustment in the case of specified Government Departments	0	٥	0	0	0	0	
DAG	Total Tax paid D8 = (D1 + D2 + D3 + D4 + D5 +	4401	2930	0		0	•	12421
	DB KRISHI KALYAN CESS (KKC) Paid in Cash and I						Mar	Total
SI.No.	Month	Oct	Nov	Des	Jan	Feb	mar	
	In Cash	4491	7930	0	0	0		12421
002	By CENVAT Crees (not appecable where the Service Tax is hable to be paid by the recipient of service).	0	0	a		D	٥	٥
D013	By accustment of amount paid as Service Tax in advance under Buse 613A1 of the ST Ruses	a.	0		, c	0		0
004	By adjustment of excess emount paid marker as Service Tax and adjusted, by Ushing credit of such access Service Tax paid, in this period under Rule (13) of the (17 Rules)	0	0	0	0	0	•	0
065	by argustness of eacest enrount peed earner as Service Tax and acquisted in this praised under Rule 6(4A) of the ST Rules	0	0	۰	0		٥	a
200	By adjustment of arcass amount paid samer as Service I as or re- construction of the state of the state of the state of the service of the state of	٥	٥	0	0	0	0	o .
D07	by Door, Adjustment in the case of specified Govi Departments	0	0	0	0	0	۰	0
DB8	Total Krishi Kalyan Cass paid DDS= (DB1+DB2+DB3+DB4+DB5+DB6+DB7)	4491	7930	0	٥		0	12421

				_ 1			I	
BLND.	Month	Ott	Kay	Dae	Jan	Peb	Mar	Total
***	there is given in 12 th reaches) boss at warp		^	n	2	•		
C27	Manager of Research (Tax annually paint by comming CEDWAT clock	이		0	۰	•	•	
CJ	Arrests of Coucasion Cess para in cash	•	0		0		٥	
n.	Armers of Francisco Cour part by intering CFNVAT front	•	n	0			0	
41A	Acrows of Secondary and Hagine Laborators Care final in Lord.	•	•	0	0	n	ò	
60	Arrears of Secureary and regner Education Case pind by selling CENYAT creat	۰	•	٥	0	0	D	
er,	Acres on providing factors on Floridation Files and Companyon Acre 1884	•		n	0	D.	0	
Ge	Interest part (in cash only)	0	3045					
¢	Lower brest (or virgo week)	٠	0	0	0	ח	n	
Ø10	Armare of Lair Per park if any				0		٥	
911	Any Other Amount pole((Heads Edecity)		Φ	9	0	٥	0	
G12	Total payment of Afreers, interest, Penalty and any other amount, etc. made 012 = (01 = 02 = 03 = 04 = 03 = 05 = 08 = 08 = 010	٠	ь	n.	n	0	n	,
013	Arrears of Byrochn Unoral Case part in each	U	υ	0	0		U	
A14	Browner of Descript Descript Court Section Cont.	ń	104	-	u	n	0	
4.5	Penary on Swachn Unerer Cock pend in cash				0	٥	۰	
G18	Total payment of Arresre, interest, and Penalty on Breaded Diseast Costs 0.18 o ( 0.13 + 0.14 +	١٠	100	•	٥		•	
017	Arresta of State Halyan Conta part in cash	6	- 0	•			- 1	
U18	Target of Harris Harris Cours and by water of Course Course	٥	9	0	0	0	0	
G1p	PRINCEST ON NUTSA's KLINGON GOEGO BOND ON COSEN	اه	u	v	v		U	
C1761	Property on Kriste Kalyan Casa part in casa	- 1	- 1					
021	Total payment of arrate, Injerest, panelty on Krishs Kalyan Gost G21 = (G17=G18=G18=G20)	٥	٥	۰	0	a	U	

	Market Cost (41) - (41) - (11) discussion	<u>'</u>								
PART -	н				<u></u>	<u></u>				
291	DETAILS OF CHALLAN (vide which Be	rvice Tax, Sweetits Shatal Coun, 2	Ulahi Kalyan Cesa, Education	Coss, Secondary and Higher Edu	ecation Cose and other amounts hav	re been				
Challan	Challen Nos. and Amount									
BINo. Month Chatten Number (CIN) Amount										
	Ort	0311778090	1201700727			134739				
	jen .	0211776210	H201700008	241						
HZ	Source Documents details for payment Of to Off and Off to Gill and Off to S	le made in advance / adjustment 370	, for entries made at 03, 04, O	6, D6, D7;; DA2, DA2, DA4, DA4.1	DAS; DB3, DB4, DB5, DB4, DB71 23	1. E4. 118, E8. 1171 P3. P4. P6. P6. P71 8Nd				
Br.No.	DI. No. and description of paym	ment entry in this column	Month	Challan / Document Number	Challen / Document Date	AmeunI				
	GB-Denn property part - Interest		Jan	00009	21/04/2017	3063				
	(\$14-Quier emounts pera - Interset(EB Cass)		Jan	00000	2404/2317	109				
<b>—</b>	Q18-Q8-m proceeds part - Samerel(KA Core)		<i>3-</i> >	60006	21/04/2017	100				

	Ministry of Finance - Departm Central Board of Indirect Ta					
	Form ST	-3				
	(Return under Section 70 of the Finance Act, 1994 read	I with Rule 7 of Service Tax Rules, 1994) - Filed				
Observ	ation Report					
SLHo.	Code Error		Remarks			
PART-	A - General Information					
	Original Return	Yes				
A1.	Revised Return	No				
AZ.	STC Number	AKSPP41078S9001				
4	Return Number	AKSPA11078SDC01_WT0034A001_ST3_012017				
	Name of the Assessee	PATEL SAMAYBIAN M				
	Trade Name	ALS. PATEL SANIAYXLAJAR LL				
	Commissionerate	De-Préside C. C. Information				
	Direction	DIVISIONALI-S G RIGHWAY WEST  RANGE M				
A3.	Range	SURALIYA BUNGLOYA DI NO ASARREDADAD 20000				
	Address of Registered Unit	15562017				
	Due date filing for this return  Actual date of filing	02.06.2018				
	No. of days beyond due date	291				
A4.	Financial Year	2017-2018				
AS.	Return for the period	April-Gentember				
AG	Transition and period					
A6.1.	Has the Assessed opted to operate as "Large Taspayer" Unit [YYN] [As defined under Rule 2(t) (ca) of the Central Exciso Rules, 2012 read with Rule 2 (t) (ci)(ct) of	No				
45.1	If reply to ectumn A&A is "Y", name of Large Taxpayer Unit opted for					
A7.	Premises Code Number	V/TGG01AGC1				
Ab.	Consutution of assessee	Propretorship-Individual-One Person Company				
A9 - Ta	rable Service(s) for which Tax is being paid					
Ľ	Description of Taxable Services	Sub Clause				
Interco d	KLISTON DOWNER SERVES	(Q+				
	g engineer services	φ)				
	non services other than readontal complex, including commercially dissipal trailings or crisis incoures	(TEQ)				
	Dan of residential complex source	(man)				
	citract service	(trata)				
Teday co.	nuCancy service	(criss)				
	Taxable Service for which Tax is being paid:	Interior decoration/ Designer services				
A10 - A	ssessee is fiable to pay Service Tax on this taxable service as					
A10.1		A Survice Provider under Section 68(1)	Yes			
A10.2		A Service Receiver under Section 68(2)	No			
A10.3		pal reverse charge under provison to Section 68(2)	tio			
A10.4		tal raverse charge under provison to Section 62(2)	tio			
A10.5		tage of Service Tax Payable as Provider of Service	0%			
A10.6	If covered by A10.4 above, then the percent	age of Service Tax Payable as Recipient of Service	οn			
A11 • E	xemptions					
A11.1	Itse the assessed on	railed benefit of any exemption Notification (YYN)	tio			
A11.3	1143 Livi de SWessel de		1			
A17 - A	batements					
			[			
A12.1	Has any abateme	ent from the value of services been elaimed (YYN)	nd			

	Tavable 5	envice for which	Tex is being paid	: Works contract s	ervice			<del>-</del>
	(MANAGE C	TOTAL CONTRACT						
A10 • A	saessoe is liable to pay Service Tax on this taxable service as							
A10.1	<u> </u>			A Service Provi	der under Section 6	5(1) Yes		
A10.1					ver under Section 6			
A10.3		A Service Provider	under parlial rave		ovison to Section 6	_		
A10.4	<del></del>				ovison to Section 6			
A10.5					as Provider of Sen		-	
A10.6					as Recipient of Sen			
A11 - E	xemptions							
		. br et			on Notification ('Y'	rN7 No		
A11.1	<u> </u>	nas pre e	3242264 *ATRAC CA	ment of any overage	our reconstruction ( )	, 1		
A12 . A	batements							
	DATOMORIS							
A12.1	<u> </u>	Hasa	ny abatement from	the value of service	s been claimed ('Y'	PN)   Yes		
A12.2 P	totilication No. and St. No. in the Notification under which such abate	ment is availed						
			tion St. No	=;				
St. No		параса	1	<del>- </del>				
_ :	024/2012-S.T.		<u>'</u>					
	transferrat Assessment							
A13 - P	rovisional Assessment							
A13.1				Whether provise	(Y) beczesza vilan	LKJ No		
_	·							
PART	B - Value of Taxable Service and Service Tax Payable							
_								
	Bt - For Service Provider					A	Er	Total
SLXO.	Month	Apr	May	Jus	Jut	Aug	Sep	TOTAL
i	Gross Amount (auditing amounts received in advance, amounts taxable on receipt basis, for which bits/invoices/chattens or any other documents may not have been	_	_		ا،		a	4705466
B1.1	assed) for which bits impossychalians or any other documents are issued relating to service provided or so be provided (including export of service and exempted service)	a	٥	4705456	่ ใ	ı "	ľ	*******
	Amount received an advance for services for which biss/involves-change or any other			0		0	0	0
D12	cocuments have not been itsored.  Amount takable on recent basis under third provise to Huse to 11 of Service Tax Rules.	. 0		<del></del>				
813	1934 for which bids/invoices/challens or any other cocuments have not been essued	٥		٥	٥	٥	•	۰
B3.4	Amount taxable for services provided for which bitalevoices chattens or any other	0		0	6	0	٥	0
815	documents have not been issued.  Money equivalent of other considerations charged, if any, in a form other than money.	0				٥	0	
016	Amount on which Service Tax is payable under partial reverse charge	0	0			0	0	
81.7	Gross Favable Amount 81.7 + (81.1 + 81.2 + 81.3 + 81.4 + 81.5 + 81.6)	b			6	- 0		4705458
818	Amount charged against export of sorvice provided or to be provided		-	0	0		0	•
019	Amount charged for exempted service provided or to be provided (coher than export of	<b>a</b>	- 0	0	0	0		۰
61 10	Service given at (11.8 accive) Amount charged as Pute Agent	a a	•				0	Ó
81 11	Amount clarined as abatement	0			•	٥	٥	2823220
B1.12	Any other amount claimed as deduction 0	G	٥	۰	0	٥	0	0
B1.13	Total Amount Claimed as Decumon B1.13 = ( 61.6 + 81.9 + 81.10 + 81.11 + 81.12)	G	0	2623290		0		2823260
B1.14	NET TAXABLE VALUE 01.14 = (81.7 - 81.13 )	-	0	<u> </u>	0	- 0	0	1832166
81.15	Service Tax Rate-wise break up of NET TAXABLE VALUE (81,14): Advator							
	Tazable Rate	• • •	Texabl	e Valuo				
SI.No.	Tax Rate % Swachn Bharat Cess Krishi Kalyan Cess % EDU	Cess % SHEDU		- 1	lot.	Aug	5ep	Total
<b>—</b>	14 0.5 0.5 0	0		0	1682186	0 0	0	1882186
	<u> </u>		Total	0	1632155	0 0	0	1882186
B1.16	Spectfic Rate (applicable as per Rule 6 of ST Rules)		·					
	Taxable Rate		Taxable	Value				
St.No.	Tax Rate % Swachh Bharat Coss Krishi Kalyan Cess % EDU	Cess % SHEDU	Cess		Jel	Aug	<b>Зер</b>	Total .
			Total	<u> </u>	•	<u>이 이</u>	0	•
01.17	Service Tax payable	٥		263506	0	- 0		263508
B1 18	Less R and D Cess payable	0		<b>+</b> •		0		
	Net Service Tax payable B1.19 = ( B1.17 - B1 18 )			·	0:		0	253505
D1 20	Education Cess payable			+	0		0	0
81.21	Secondary and Higher Education Class payable	0	0		0			9411
D1.22	Swadth Bharat Coss payable based on entries in 81.15	0	0		0	- 0		0
D1.23	Swapth Bharat Coss payable based on antrics in 81.18	0		<del></del>		0		9411
D1 24	Total Switch Brarat Cess payede 01 24 = ( 01 22 - 01 23 )	0				0		9411
B1 25	Krishi Kalyan Cesa payable based on entries in sortal number 81 15  Krani Kalyan Cesa payable based on entries in sense number 61.16	0	0		0			9
8127	Total Krah Kalyan Cess payable B1 27 = ( B1 25 + B1 26 )			<del></del>				\$411
<u> </u>		·	,		<u>`</u>			
PART	B2 - For Service Receiver							
SLNo.	Month	Apr	May	Jun	Jut	Aug	S4p	Total
	Gross Amount (excluding amounts paid in advance, amounts latable on payment			<del> </del>				
621	basis, for which bilistriviocestchallans or any other document may not have been issued) for which bilistriviocestchallans or any other documents are issued relating to	c	•	•	٥	0	٥	0
	Assure paid in advance by services by which passing occurrations or any other			_		0	<del></del>	
82.2	documents have not been issued.  Amount laxable principle theirs under third provise to Rule C(1) of Sennice Tex Rules.		0	۰	0		•	
82.3	1934 for which bills/invoices/chafans or any other documents have not been lessed	•	٥	•	٥	0	0	٥
024	Amount charged for exempted service provides to be provided (other than expon of	۰	۰	٥	0	D	0	٥
	service	<u>_</u>	·	<u>.                                    </u>	·			

Servica	Tax, Education Coss, Secondary and Higher Education	n Com, Sweenn	Rubiai Coss' Kus	ni Karyan Coss ar	SO SUMER SUSCIENT	bastr		
S1,Ko,	Month	Apr	May	nut	Jul .	Aug	Sep	Total
Ð١	In Cash	0	0	263500	0	0	0	263500
D2	By CEITVAT Credit (not approache where the Service Tax is kable to be part by the recipient of service)	0	o	Ó	0	٥	0	
D2	By equising it of amount part as Service Tax in advance under Rule 6(1A) of the ST Rules	ם	0	0	0	0		
D4	by adjustment of discress amount paid earner as Service Tax and adjusted, by taking credit of such earners Service Tax paid, in this rended unser Rule 6731 of the 57 Rules	0	D	0	٥	0	0	
DS	By adjustment of excess amount paid earser as before I six and adjusted in this period under Rule 5(4A) of the ST Rules.	0	0	a	0		٥	
08	By adjustment of excess should paid eather as Service Tax in respect of service of Reading of Immovable Property, on account or non-availment of deduction of Property Tax paid and adjusted in this period under Rule 6 (4C) of the ST Rules	0	á	0		0	0	
7.0	By Book Adjustment in the case of specified Govt Departments	0	0	0	0	٥	0	1
OR	Total Tax paid D8 = (D1 + D2 + D3 + D4 + D5 +	0	0	253305	0	ol	0	26350
T	DA SWACHH BHARAT CESS (SBC) Paid in Cash and	through Articete	nante					
	Month	Apr	May	Jun	Jul	Aug	Sep	Total
S1.No.	Swechh Bharat Coss Ped in Cash			9411		0		QJ1
DA1	By adjustment of amount paid as SBC in advance under Rule							
DA2	6(1A) of the ST Rules (not applicable where the Service Tax is latter to be paid by the recipient of services	0	0	•	0	0	9	
ρω	By adjustment of excess amount paid earlier as SSC and saturated by teamy credit of such excess SBC paid, at the period under Rule 8/31-bit he ST Rule.	0	D	0		0	٥	
DA4	By adjustment of excess amount paid earlier as SSC and adjusted in this period under Rule 6(4A) of the ST Rules Rules		•	٥	٥	0	٥	1
	by adjustment of excess amount perd earlier as SBC in respect of service of Rentung of immovable Property, on account of non-availment of deduction of property tax paid and adjusted in this period undor Rute (\$400) of the ST Rutes.	. 0	0	o	0	0	D	-

S1.No.	Manth	Apr	May	Jun	Jul	Aug	Sep	Total
DAS	By Book adjustment in the case of specified Government	0		0	0		0	
DA6	Total Tax paid 05 = (D1 + D2 + D3 + D4 + D5 +	o	0	9411	0	0	0	041
CADT	DB KRISHI KALYAN CESS (KKC) Paid in Cash and il	POUR CENVAT	PERIT					
SI.No.	Month	Apr	May	Jun	Jul	Aug	Sep	Total
081	In Cash	0		9411	0	0	0	9411
003	by CENVAT Creds (not apparable where the Service Tax is usone to be paid by the recipient of service)	0	0	0	0	C	0	
D83	By adjustment of amount pair as Service Tax in advance under Rule 6/1A) of the ST Rules	0	0	0	0	0	0	
DB4	By adjustment of excess amount poid earner as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this point under Rule (r.i) of the ST Rules.	0	٥		0	9	0	
085	By adjustment of excess amount poid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	٥	•	٥	0	Ð	
D96	By adjustment of excess amount paid barker as Service Tax in respect of service of Renting of Immensible Property, on account or non-nazalment of deduction of Property Tax paid and adjusted in this period under Rule 6 (4C) of the 6T Rules	0	٥	g	0	0	٥	
DB7	By Dook Adjustment in the case of specified Govt Departments	0	0	0	0	0		
DB8	Total Krishi Kalyan Coss paid DB5= (DB1+DB2+DB3+DB4+DB5+DB6+DB7)	٥	0	9411		D	٥	Ş41
PART	E Education CESS Paid in Cash and through CENVA	T CREDIT			·			
SI.No.	Month	Apr	Hay	Jun	Jul	Aug	Sap	Total
E1	in Cash	0	0	0	٥	0	<u>•</u>	·
EZ	By CENVAT Creat (not applicable where the Norwice Tax is liable to be paid by the recipient of service)	0	٥	0	0	<u> </u>	0	
E3	By adjustment of amount past as Service Tax in advance under	0	0	0	0	0	0	
E4	By adjustment of excess amount paid earner as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this record moter Bule (33) of the SY Rules.	0	0	_ •	0		٥	,
Es	isy adjustment of Excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules		0	0	o	0	0	
-								
£6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non-avaitment of deduction of Property Tax paid and adjusted in this period under Rule 6 (4C) of the ST Rules	0	0	0				
	respect of service of Renting of immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in	0	0	0	0	0	0	<del></del>

PART -	н		<u>.</u>	<del></del>	
H1	DETAILS OF CHALLAN (vide which Service Tax, Swatch Bharat Coss.	Krishi Kalyan Coss, Educi	ation Cess, Secondary and Higher Edu	cation Goss and other amounts have be	ien .
Challan	Nos. and Amount				<u> </u>
SI,No.	Month Challen I	lumber (CIN)		Amouni	
1	Jun 02117756	008201700058			272383
2	Jun 00053470	206201600057		<u> </u>	11252
SI.No.	G1 to G11 and G13 to G15 and G17 to G20 S1, No, and description of payment entry in this return	Month	Challan / Document Number	Challan / Document Date	Amount
H2	Source Documents details for payments made in advance / adjustment G110 G11 and G13 to G15 and G17 to G20				
	GS-Other amounts paid - Interest	aun .	00058	10/08/2017	5845
1	G14-Other amounts paid - Interest(SB Cess)	nr.	00058	10/08/2017	210
-	G19-Other amounts paid - Interest(KK Case)	Jun	00058	10/08/2017	210
1	GB-Other amounts pard - interest	,NO	00057	02/05/2018	1268
5	G14-Other amounts paid - Interest(SB Cess)	Jun	00057	02/05/2018	67
- 6	G19-Other amounts paid = Inforest(KK Coss)	- An	00057	02:05/2018	67

TABLE - C

Sl.	Year	Income as per Form26AS	Income as per ST-3 Returns	Income as per P&L A/c.
10.	2015-16	14,40,66,497/-	17,96,40,294/-	
1	2015-10	12,84,43,771/-		13,71,90,589/-
2			<u> </u>	·

The SCN is based on the charge that there is a difference in the income appearing under the head 194C in the Form 26AS and the ST-3 of the Assessee; and that the Assessee had not reflected the said income in their ST-3 returns. However, I find that the income reflected in the ST-3 returns of the Assessee has not been taken into consideration while computing the differential amount of taxable value of Rs. 27,25,10,268/- and therefore the taxable value arrived for issuance of the SCN is found to be not correct. The summary of of ST-3 returns filed by the Assessee is worked out as under for ease of reference -

TABLE - D (i)

		2015-16 (April to September)			2015-16 (October 2015 to March 2016)			
SI. No.	Particulars	Apr-June 2015	July-Sept 2015	Total	Oct-Dec 2015	Jan-Mar 2016	Total	Total for FY (2015- 16)
		14313220	66167686	80480906	54151976	45007412	99159388	179640294
1	Gross Value	12572660	44150765	56723425	38861090	44912894	83773984	140497409
2	Exemption Availed	716154	12940432	13656586	8775665	56711	8832376	22488962
3	Abatement Claimed	1024406	9076489	10100895	6515221	37807	6553028	16653923
4	Taxable Value	124707	1270708	1395415	912131	5293	917424	2312839
5	Service Tax	2245	0	2245	0	0	0	2245
6	Secondary Higher Education Ces	1123	0	1123	0	0	0	1123
8	Swatch Bharat Cess	0	0_	0	0	189	189	<del> </del>
9	Krishi Kalyan Cess	0	0	0	0	0	0	0
10	Total Service Tax Payable (sum of SI. No. 5 to 9)	128075	1270708	1398783	912131	5482	917613	2316396
	Mode of Payment of Tax					5.403	017512	2316396
11	Cash	128075	1270708	1398783	912131	5482	917613	
12	Cenvat	0	0	TARIE	<del></del>		0	

TABLE - D (ii)

		2016-17 (April to September)		2015-16 (October 2016 to March 2017)				
SI. No.	Particulars	Apr- June 2015	July-Sept 2015	Total	Oct-Dec 2015	Jan-Mar 2016	Total	Total for FY (2016- 17)
1	Gross Value	0	15004825	15004825	6034248	0	6034248	21039073
		0	0	0	0	0	0_	0
2	Exemption Availed		<u>-</u>	9002895	3550014	0	3550014	12552909
3	Abatement Claimed	0	9002895	9002893	3330014			

4	Taxable Value	О	6001930	6001930	2484234	0_	2484234	8486164
5	Service Tax	0	840270	840270	347792	0	347792	1188062
6	Education Cess	0	0	0	0	0	0	0_
7	Secondary Higher Education Ces	0	0	0	0	0	0	0
8	Swatch Bharat Cess	0	30010	30010	12421	0	12421	42431
9	Krishi Kalyan Cess	0	30010	30010	12421	0	12421	42431
10	Total Service Tax Payable (sum of Sl. No. 5 to 9)	0	900290	900290	372634	0	372634	1272924
11	Cash	0	122980	122980	372634	0	372634	495614
12	Cenvat	0	777310	777310	0	0	0	777310

- Assessee, had filed their ST-3 returns and also declared the value of service rendered by them, and also made payment of Service Tax as per their own assessment. Therefore it appears that the show cause notice has been issued in haste, without taking into consideration the figures reflected by the Assessee in their ST-3 returns. Thus the basic premises on which the SCN has been issued i.e. non-reflection of income in the ST-3 returns by the Assessee, is absolutely and manifestly incorrect and therefore absolutely unsustainable.
- 17. However still, I find it pertinent to delve into the correctness of liability to pay Service Tax by the Assessee with regard to the income earned by them by providing the apparent taxable services, which is reflected in their Form 26AS, P&L Account and ST-3 returns.
- I find that the demand for the year 2015-16 and 2016-17 in the Show Cause Notice has been raised on the basis of income reflected in the Form 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.
- 18. Accordingly, I find that the 1<sup>st</sup> issue which requires determination as of now is whether the assessee is liable to pay service tax on the total taxable value of Rs. 27,25,10,268/- for the Financial Year 2015-16 and 2016-17.
- 19. I find that 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 providing Works Contract Services to the Government and Government Authority; that the services provided by them are exempted services in terms of Entry No. 12 of the Notification No. 25/2012-ST dated 20.06.2012; 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:

TABLE - E

Sl. No.	Year	Total Taxable Value (Rs.)
1	2015-16	14,40,66,497/-
2	2016-17	12,84,43,771/-
	TOTAL	27,25,10,268/-

As far as the Service Tax liability for the period 2015-16 is concerned, I find that income of Rs. 14,40,66,497/- relied in the SCN is the income reflected in the 26AS. The SCN also states that the income of Rs. 14,40,66,497/- is the differential amount between the income reflected in the ST-3 returns and income reflected in the 26AS. The income reflected in the ST-3 has been also shown as Zero in the SCN. However, I find that for the same period i.e. 2015-16 the Assessee had filed their ST-3 returns, the Assessee had declared a gross taxable value of Rs. 17,96,40,294/- in their ST-3 returns which is much higher than the income of Rs. 14,40,66,497/- reflected in their The Assessee had also made a payment of Service Tax of Rs. 26AS. 23,16,396/- during the F.Y. 2015-16. Therefore, considering the facts that (1) the differential value computed in the SCN for demanding Service Tax for the period is factually wrong, (2) the Assessee had filed the ST-3 returns declaring the gross value of income from services rendered by them and (3) that they had also made a payment of Service Tax of Rs. 23,16,396/-, I hold that the entire demand of Service Tax of Rs. 2,08,89,642/- on the alleged taxable income of Rs. 14,40,66,497/- for the period 2015-16 is incorrect and untenable and therefore it is liable to be dropped.

As far as the Service Tax liability for the period 2016-17 is concerned, I find that income of Rs. 12,84,43,771/- relied in the SCN is the income reflected in the 26AS. The SCN also states that the income of Rs. 12,84,43,771/- is the differential amount between the income reflected in the ST-3 returns and income reflected in the 26AS. The income reflected in the ST-3 has been also shown as Zero in the SCN. However, I find that for the same period i.e. 2016-17 the Assessee had filed their ST-3 returns, they had declared a gross taxable value of Rs. 2,10,39,073/- in their ST-3 returns. The Assessee had also made a payment of Service Tax of Rs. 12,72,924/- during the F.Y. 2016-17. I also find that income declared by the Assessee in the P&L Account for the period 2016-17 is Rs. 13,71,90,589/-. Thus I find that there is

substantial variation in the figures reflected in the 26AS, ST-3 returns & P&L Account of the Assessee. I also find that the Assessee had declared substantially less value (Rs. 2,10,39,073/-) of taxable service in the ST-3 returns in comparison to value (Rs. 12,84,43,771/-) of taxable service reflected in the 26AS. Therefore I find it necessary to scrutinize and analyse the contention of the Assessee having provided exempted service on the basis of the documents submitted by them.

- 20. In view of the above mentioned narrative, the 2nd issue that needs to be decided is, whether the services provided by the assessee during the period 2016-17 is eligible for exemption under Notification No. 25/2012-ST as claimed by them or otherwise.
- 20.1 I find that the Assessee has submitted the following work orders and RA Bills. The details of the Work Orders and RA Bills are as under –

TABLE - F WORKS ORDERS

Sl. Work Order No. & Issued by Nature of work  No. date  1 AB/Tender/168 Executive Construction of High (RMSA) Building at Construction, Surendranagar Tal:Dhrangadhra of Surendranagar Distriction of High Construction of	Jesada, aliyavadar, rict
1 AB/Tender/168 Executive Construction of High dtd. 28.05.2014 Engineer, R&B (RMSA) Building at Division, Virendragadh & Rave Surendranagar Distriction of High (RMSA) Building at Division, Surendranagar Distriction of High (RMSA) Building at Division, Surendranagar Distriction of High (RMSA) Building at Division, Surendranagar Distriction of High (RMSA) Building at Division, Surendranagar Distriction of High (RMSA) Building at Division, Surendranagar Distriction of High (RMSA) Building at Division, Surendranagar Distriction of High (RMSA) Building at Division, Surendranagar Distriction of High (RMSA) Building at Division, Surendranagar Distriction of High (RMSA) Building at Division, Surendranagar Distriction of High (RMSA) Building at Division, Surendranagar Distriction of High (RMSA) Building at Division, Surendranagar Distriction of High (RMSA) Building at Division, Surendranagar Distriction of High (RMSA) Building at Division, Surendranagar Distriction of High (RMSA) Building at Division, Surendranagar Distriction of High (RMSA) Building at Division, Surendranagar Distriction of High (RMSA) Building at Division, Surendranagar Distriction of High (RMSA) Building at Division of High (RMSA) Buildin	Jesada, aliyavadar, rict
dtd. 28.05.2014 Engineer, R&B (RMSA) Building at C Division, Virendragadh & Rava Surendranagar Tal:Dhrangadhra of Surendranagar Distr	Jesada, aliyavadar, rict
Division, Virendragadh & Rava Surendranagar Tal:Dhrangadhra of Surendranagar Distr	aliyavadar, rict
Surendranagar Tal:Dhrangadhra of Surendranagar Distr	rict
Surendranagar Distr	
2 AB/Tender/169 -do- Construction of High	
	ı School
dtd. 28.05.2014 (RMSA) Building at	Vagadvav,
New Ishanpur & Dha	
Halwad Taluka of	
Surendranagar Distr	rict
3 AB/Tender-Depo. Executive S.R. to various non-	
Letter/377/2015 Engineer, R&B building under R&B	
dtd. 28.01.2015 Division, Kheda division, Nadiad (NR	
1) 2014-15 Repairs t	
Slab work, flooring,	
windows, grill work,	
aluminium partition	· -
shed, compound wal	n and
miscellaneous work	77 006
4 AB/TC/1048/201 Executive Construction of Gate	
5 dtd. 23.03.2015 Engineer and 7 at Sachivalay	
Capital Project   Bhavan and develop	
Division No. 2   front & back portion	of
Vidhansabha	
5 AB/TC/609/2015 Executive Providing and fixing	
dtd. 24.03.2015 Engineer Modular Furniture f	
Capital Project   Electronic Media Bh	avan in
Division No. 4 Sector 16, Gandhina	agar
6 Jalseva/M&N/101 Director, Civil, Renovation,	
4/2015 dtd. Gujarat Water Electrification and	
21.04.2015 Supply & Landscaping work a	t the

	,		
		Severage Board,	Gujarat Jalseva Talim Sanstha
		Gandhinagar	office enclave situated at
			Sector 15, Gandhinagar
7	TK-73(9)/GT/	Managing	Construction of new lake/
	Kaamgiri/9706	Director,	deepening of village lakes at
	dtd. 23.05.2014	Gujarat Land	Devbhumi Dwarka
		Development	
	44.4	Corp. Ltd.,	
		Gandhinagar	
8	PIU/ACs/A.H./	Chief Engineer,	Furniture works for GMERS
0	Ahmedabad/3744	Project	Medical College Sola &
1	/2013 dtd.	Implementation	Gandhinagar
	72013 dtd.   07.08.2013	Unit,	Ganannaga
	07.08.2013	Gandhinagar	
9	DILI/ACA/CMSO/	-do-	Interior and Furniture works
9	PIU/ACs/CMSO/	-uo-	for O/o the Commissioner of
	Dahod/4317/2013		Women & Child Development
!	dtd. 24.09.2013		Department Block No. 20,
			· ·
			Sector 10/B, Jivraj Mehta
			Bhavan, Gandhinagar
10	Construction/Khe	Dy. Engineer,	Construction of compound
	dbrahma	Hemchandr	wall at Khedbrahma Campus
	Compund Wall/	aacharya North	
	7118/2016 dtd.	Gujarat	
]	08.03.2016	University,	
		Patan	
11	AB/TC/201/2014	Executive	Construction of barrack for
	dtd. 24.01.2014	Engineer,	security personnel deployed in
		Gujarat High	Gujarat High Court
		Court Division	
		R & B Division,	
		Ahmedabad	
12	BDJ/1015/1647/	Deputy	Addition & alteration work at
~~	C-1 dtd.	Secretary, R&B	Government Polytechnic,
	08.03.2016	Division,	Ahmedabad
	00.00.2010	Gandhinagar	
L	l	Lamannagar	<u> </u>

### TABLE - G

R.A. Bills (2016-17)

TrixII DIIIO IN	<del></del>			<del>T                                    </del>
Name of the deductor as per Form 26AS	Total Income as per Form 26AS as per Section 194(C)	RA Bill No. & Date	Work Order No. & Date	Nature of work
	2016-17			
Executive Engineer Road & Building	18,31,929	9th & Final RA Bill	AB/Tender/169 dtd. 28.05.2014	Construction of High School (RMSA) Building at Vagadvav, New Ishanpur & Dhavana of Halwad Taluka of Surendranagar District
	25,36,970	6th & Final RA Bill	AB/Tender/168 dtd. 28.05.2014	Construction of High School (RMSA) Building at Jesada, Virendragadh & Ravaliyavadar, Tal:Dhrangadhra of Surendranagar District

Gujarat Water Supply & Severage Board 084	85,86,216	7th RA Bill		Civil, Renovation,	
	71,03,924	6th RA Bill	Jalseva/M&R/1018/2 015 dtd. 21.04.2015	Electrification and Landscaping work at the Gujarat Jalseva Talim Sanstha office enclave situated at Sector 15,	
	50,98,205	5th RA Bill		Gandhinagar	
	50,42,997	4th RA Bill			
Executive Engineer Kheda R & B Division Nadiad	18,41,014	8th & Final RA Bill	AB/Tender/1022 dtd. 28.02.2014	Construction of Dr. Baba Saheb Ambedkar Bhavan	
Hemchandraacharya North Gujarat University	36,99,917	M.B. No. 20	Construction/Khedbra hma Compund Wall/	Construction of compound wall at	
	13,34,217	M.B. No. 20	7118/2016 dtd. 08.03.2016	Khedbrahma Campus	
	13,29,428	M.B. No. 20	00.03.2010		
Total Income as per Form 26AS	3,84,04,817				

21.3 I find that the Assessee has blandly claimed that the they are engaged in activity of Works contract services for government and the services provided by them are exempted services under Notification 25/2012-ST dated 20.06.2012. The Assessee has not stated specifically as to under which entry of Notification No. 25/2012-ST their activity is exempted, but on the basis of work orders and RA bills submitted by them it is observed that they have provided the services pertaining to Construction of Civil Structure. The relevant exemption notification and the relevant entries in which these services fall are as under –

Table - H

Sl. No.	Nature of work	Relevant exemption notification Number	Entry Number of the Notfn.
1	Construction of Civil Structure	25/2012-ST dtd.	12(A)(a)
2	Construction of Structure predominantly for use as Educational Establishment	20.06.2012 and 9/2016- ST dtd. 01.03.2016	12(A)(b)

To appreciate the issue in the correct perspective, relevant extracts/entries of Notification No. 25/2012-ST and 9/2016-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:

"[12A. Services provided to the Government, a local authority or a governmental authority by way of construction, erection, commissioning, Page 29 of 39

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.)"

As far as services of "Construction of Civil Structure" and "Construction of Structure predominantly for use as Educational Establishment" are concerned, I find that the same are exempted vide Entry No. 12(A)(a) & 12(A)(b) of Notification No. 25/2-12-ST (inserted vide Notification No. 9/2016- ST dated, 1.3.2016 w.e.f.1.3.2016) subject to the condition that the contract for such work should have been entered into prior to 1st March 2015.

21.4 Further, in order to decide as to whether the Assessee is eligible for exemption for a certain income earned by them on services rendered by them, it is pertinent that the Assessee should produce factual evidences which reflects the proper description of the service rendered by them and also the amount received by them. I find that Assessee has submitted some work orders and some RA bills as mentioned herein above. The summary of taxable value worked out in the SCN and the amount of income for which the Assessee has submitted the RA Bills/Works Orders is as under –

TABLE - I

SI.	Year	Gross Total	Value for	Value for which
No.		Taxable Value	which	no documents
		(Rs.)	documents	submitted (Rs.)
			given	(3 – 4 )
1	2	3	4	5
1	2016-17	12,84,43,771	3,84,04,817/-	9,00,38,954/-

Thus as per the Table-I given above, I find that the Assessee, has not submitted any documents for the amount of Rs. 9,00,38,954/- evidencing that they had provided exempted services as is being claimed by them. In view of want of sufficient documents, I am not in a position to classify as to which services were rendered by them, and therefore I am constrained to hold that

the Assessee is liable to pay total Service Tax of Rs. 1,35,05,843/- on the income of Rs. 9,00,38,954/- for the period 2016-17 as worked out in the table below -

TABLE - J

		Gross Receipts From	Resultant	
Sr. No.	F.Y.	Services	Service Tax @	
		(Value from JTR/26AS)	15% short paid	
	:	(In Rs.)	(in Rs.)	
1	2016-17	9,00,38,954/-	1,35,05,843/-	

Now, the issue which further needs to be decided is whether w.r.t. 21.6 the value of Service for which the Assessee has submitted documents, whether they are eligible for exemption as claimed by them. To analyse the same, the summary of such income for which the documents have been submitted is worked out as below -

TABLE - K

### 2016-17

Name of the deductor as per Form 26AS	Total Income as per Form 26AS as per Section 194(C)	Nature of work
Executive Engineer Road & Building	43,68,899/-	Construction of Govt. High School
Gujarat Water Supply & Severage Board 084	2,58,31,342/-	Civil, Renovation, Electrification and Landscaping work at the Gujarat Jalseva Talim Sanstha office enclave situated at Sector 15, Gandhinagar
Executive Engineer Kheda R & B Division Nadiad	18,41,014/-	Construction of Dr. Baba Saheb Ambedkar Bhavan
Hemchandraacharya North Gujarat University	63,63,562/-	Construction of compound wall at Khedbrahma Campus
TOTAL	3,84,04,817/-	

Scanned copies of the work orders are reproduced below for easy reference -

REGISTED Post A.D. So. AB/Tender/169

Office of the Executive Engineer R. & B. Division Surendranagar, Dr. 28-08-13

Surendi Shri Sanjaykumar Manilal Patel Shri B. Tower, Opp. Door Darshan Kendra. Drive in Road, Thaltej. Ahmedabad-380054.

Construction of High School(RNISA) Building at Vegadyay, New Ishanpur & Dhayana, Tal: Halvad, Dist: Surendranagar

Govt. R. & B. Department No. BED:55/2014/3771/N. Di. 13-05-14

Your unconditional tender for the above work standing at 7.36%. Below he, Rs. 18350221.83 (Rs. One Crore Fighty Three Lakhs Fifty Thousands Two Hundred Twenty and Eighty Three Paisa Only) against the estimated cost put to tender Rs. 1.98.07.107.22 is hereby accepted. You are therefore requested to pay the security deposit of Rs. 4.95.500.00 (Rs. Four Lakhs Ninety Five Thousands Five Hundred Only) in the form of small saving or Narmada Bonds (Nininum one year time period) within ten days and attend this office for signing the contract documents.

You are also requested to produce the following documents at the time of signing the agreement.

1) Partnership Deed. 2) Powers of attorney. 3) Performance Bond of Rs. 9.91.000.00 in the Prescribed form, from any Scheduled Bank / Nationalized Rs. 9.91.000.00 in the Prescribed form, from any Scheduled Bank / Nationalized Bank, Amount put to tender up to 1 Crore performinge bond must valid and Performance bond must valid I vent beyond time limit.

Executive Engineer 18, & B. Division Surendranagar

Copy submitted to the Superintending Engineer, R. & B. Circle Neel, Rajkot for information.
Copy to The Toy, Let. Hings, R. & B. Sub Division Disranganthan Since the rates of tender the more than 5% above the estimated cost the revised rates of tender the more than 5% above the estimated cost the revised costinue should inducediately be prepared and got approved from the estimate should inducediately be prepared and got approved from the estimate should inducediately be prepared and got approved from the competent numberity.
Copy AB As-4 for information of necessar, action.
Copy AB As-4 for information of necessar, action.
Copy AB As-4 for information of necessar, action.



## ગુજરાત જલસેવા તાલીમ સંસ્થા ચુજરાત પાણી પુરવઠા અને ગટર વ્યવસ્થા બોર્ડ સેક્ટર-૧૫, ગાંધીનગર મને મિ./ ૧૦૫૬ / ૨૦૧૫

પત્ર કમાંક: જલસેવા / મ.અને નિ./ ૧૦૨૬ Speed post with AD

ALZ9/08/2094

પ્રતિ, મે. પટેલ સંજવકુમાર એમ., ૪૦૬ , જે.બી.ટાવર, દ્રસ્દર્શન કેન્દ્રની સામે, દ્રાઈવ–ઈન રોડ, થલતેજ અમદાવાદ–૩૮૦૦૫૪

વિખયઃ ગુજરાત જલસેવા તાલીમ સંસ્થા, સેક્ટર–૧૫, ગાંઘીનગરની હયાત કચેરી સંકુલના, સિવિલ રીનોવેશન, ઈલેક્ટ્રીકીકેશન તથા લેન્ડસ્કેપ સાથેના કામનો વર્ક ઓર્ડર આપવા બાબત.

ટેન્ડર આઈ.ડી. ૧૬૦૬૨૦

**4.6.1214** .

ઉપરોક્ત વિપયાન્વમે જવભારતસહ જણાવવાનું કે ગુજરાત જલસેવા તાલીમ સંસ્થા, સેક્ટર—૧૫, ગાંધીનગરની હયાત કચેરી રાંહુલના, સિવિલ રીનોવેશન, ઈલેક્ટ્રીકોકેશન તથા લેન્ડરેપ સાચેના કામ બાબતે, આપે સંદર્ભાત ટેન્ડર આઈ.ડી. ૧૬૦૬૨૦થી ભરેલા ભાવપત્રક, કે જે અંદાજીત ૨૬મ રા.૫,૩૮,૯૬,૫૫૮.૦૦ કરતા ૧૮.૩૦% નીચા, એટલે કે સે.૯૮,૬૦,૪૩૧.૪૫ના ઘાય છે, તેને આ સાથે મંજુર કરવામાં આવે છે. સદર કામ અંગેની નીચેની વિગતની સીકપોરીટી ડીપોઝીટ આપના તરફથી તા.૧૩/૦૪/૨૦૧૫ના રોજ કચેરીમાં જના કરવામાં આવેલ છે.

૧૩/૦૪/૨૦૧૫ના રાજ કચરામા જમા કરવામા આવલ છ. 1. રૂા.૨ક,૯૫,૦૦૦/–ની તા.૧૧/૪/૨૦૧૫ની, મહેસાણા અર્ભન કો–ઓપરેટીવ બૅક લીમીટેડની બેંક ગેરંટી 2. રૂા.૧૩,૪૭,૦૦૦/–ની તા.૧૦/૪<del>/</del>૧૦૧૫ની અલ્હાબાદ બેંક, ઘાટલોડીયા શાખા, અમદાવાદની બે વર્ષની મુદતની એક.ડી.આર

ઉપરાંત તા.૧૩/૦૪/૨૦૧૫ના રોજ કરારખત પણ કરવામાં આવેલ છે. આથી તમોને ઉકત કામ શરૂ કરવાના આદેશ આપવામાં આવે છે. સદર કામ કરારનામામાં દર્શાવ્યા મુજળ, બાર માસની સંમયમયદામાં પુરૂ કરવાનું રહેશે. ટેન્ડરની સમયમયદા, લાઈન આઉટ આપ્યા તારીખથી ગણતરીમાં લેવાની રહેશે.

(મહેરા સિંહ)

નંકલ રવાના દ

• હિશાબી શાખા તરફ જાણ તેમજ કાર્યવાહી અર્થે. • માસ્ટર કાઈલ. SECTOR-15, 'G' ROAD: GANDHINAGAR-382016 Email : gjil.gwssb@gmail.com Toi: (079)23223941 to 47 Fax:(079) 23223243

No. AB/Tender-Depo. Letter./ / 2014

Phone(0268) 2563598/2566404 Office of the Executive Engineer, Kheda Roads and Buildings Division, Ayojan bhavan Compound, P.O. Nadiad-387001 Date: 2 - 2 - 2014

To, Shri Sanjaykumar Manilal Patel, 406, J.B.Tower, Opp. Door Darshan Kendra, Drive in Road, Thaltej;

Sub. :-

Ahmedabad-380 054.

(Tender ID: 138180)

Construction of Dr. Baba Saheb Ambedkar Bhawan at

Your tender for the above noted work is hereby accepted by the undersigned for Rs. 93.85.309=75 i.e. - 11.0204 % Below against the Estimated cost of Rs. 1.05.47.712=88 you are therefore requested to pay the Security Deposit of Rs. 2.63.693=00 (Rupees Two lacs sixty three thousand six hundred ninety three only) In the form National Saving Certificate or Sardar Sarovar Narmada Nigam Bond of not less than two years period duly pledged in the Name of the Executive Engineer (R&B) Division, Nadiad and performance Bonds as per tender condition in Annexure-3 for Rs. 5.27.386=00 For the period 12 (Twelve) Months of any schedule Bank and attend this office with the Same for Competing the tender papers. Payment will be made when fund will be available with department No Claim will be accepted for delayed payment & no correspondence will be entertained. be entertained.

oe entertained.

(2) you are hereby requested to pay the Security Deposite within Ten days from the date of receipt of this letter failing which you tender will be rejected and Earnest Money. So paid by you will be for fieted to Government.

(3) Please give the name of Your Civil Engineer who will look after the above work to this Office as well as to the Deputy Executive Engineer (R&B) Sub Division, Nadiad.

(4) You are requested to produce current Solvency Certificate.

(5) Budget Head: 4225 S.C., S.T. & Other B. Class

(6) You letter dated -

You letter dated -Will from the part of an agreement.

Executive Engineer, Kheda (R&B) Division, Naciad.

15%

Copy forwarded to the Deputy Executive Engineer (R&B) Sub Division, Nadiad for information & necessary petion.

Copy to Auditor AB - Kapadwanj,

Copy E6.PB/Bldg/, Road information.

Since the tender rates are -11.0204 % Below / immediate action for approval of Revised/

Since the tender rates are -11.0204. Nadiad

Copy to Budget Clerk Dn. Office, Nadiad

## Hemchandracharya North Gujarat University

PATAN - 384 265 (N.G.)

NAAC B (2.55) State University

નં. બાંધકામ/ખેડલાલા કમ્પાઉન્ડ વોલ/૭૮૬૦ /૨૦૧૬ તા. 0८/03/२०१ ۶

પ્રતિ, પટેલ સંજય<u>ક</u>માર એમ., ૪૦૦,જે.બી.ટાવર, દૂરદર્શન કેન્દ્રની કચેરી સામે, <sub>~~ડ્રા</sub>ઈવીન રોંડ, થલતેજ, અમદાવાદ—૩૮૦૦૫૪.

> વિષયઃ— કન્સ્ટ્રકર્ટીંગ કમ્પાઉન્ડ વોલ એટ ખેડબ્રહ્મા કેમ્પસના કામની વર્કે ઓર્ડર આપવા અંગે.

શ્રીભાજ,

કન્સ્ટ્રકર્ટીંગ કમ્પાઉન્ડ વોલ એટ ખેડબ્રહ્માં કેમ્પસ જી. સાબરકાંઠા ના કામ માટે ઈ--ંટેન્ડરીંગ થી ભાવ મંગાવેલ જે ટેન્ડર તા.૦૫/૧૨/૨૦૧૫ ની બાંધકામ સમિતિની સભામાં ખોલતા તમોએ ભરેલ ભાવ રૂા.ર,૪૩,૦૧,૭૫૦ = ૧૫/– સૌથી ઓછા હોઈ સદર ભાવે કન્સ્ટ્રકરીંગ કમ્પાઉન્ડ વોલ એટ ખેડળલા કેમ્પસ ના કામનું તમારું ટેન્ડર મંજૂર કરવામાં આવે છે. . .

તમોએ સદર કામની ડીપોઝીટ ભરી કરારખત કરવા માટે લખેલા પત્રાંક/ ખેડબ્રહ્મા કમ્પાઉન્ડ વોલ /૬૯૪૫/૨૦૧૬ તા.૨૩/૦૨/૨૦૧૬ ના અનુસંધાને ઉપરોક્ત કામ ની સિફ્યુરીરી ડીપોઝીટ રૂા.૩,૨૨,૫૦૦/- રસીદ નં.૦૨૨૭૩૧ તા.૦૫/૦૩/૨૦૧૬ થી જમા કરાવેલ છે, અને તે માટે જરૂરી રૂા.૨૭,૫૦૦/– ના સ્ટેમ્પ પેપર રજૂ કરી કરારખત સહી–સિકકા કરી આપેલ છે. જેથી ઉકત કામ ટેન્ડરમાં નોકઠી કરેલ સ્પેસીકીકેશન , શરતો અને સમયમર્યાદા મુજબ નાયબ ઈજનેરશ્રી ની દેખરેખ હેઠળ શરૂ કરવાનો વર્ક ઓર્ડર આપવાસાં આવે.છે. ટેન્ડર ની શરતો નો ભંગ થયે યુનિવર્સિટી જે કંઈ નિર્ણય કરે તે તમોને બંધનકર્તા રહેશે.

ઉપરોક્ત કામ ની સમયમર્યાદા તા.૧૦/૦૩/૨૦૧૬ થી તા.૦૯/૦૨/૨૦૧૭ સુધીની રહેશે.

का निर्मा બાદાકાગ.

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- Accordingly on the basis of the Table G above, I find that the 21.7 Assessee has rendered the services of "Construction of Civil Structure" and predominantly for use as Educational Structure of "Construction Establishment". Further from the Table at G above, it can be seen that for the services rendered to Executive Engineer Road & Building and Executive Engineer Kheda R & B Division Nadiad, the work orders is dated prior to 1st March, 2015. Therefore I hold that the services rendered to Executive Engineer Road & Building amounting to Rs. 43,68,899/- and the services rendered to Executive Engineer Kheda R & B Division Nadiad amounting to 18,41,014/are exempted in terms Entry No. 12(A)(a) of Notification No. 25/2012.
- For the services rendered to Hemchandraacharya North Gujarat 21.8 University the work order number is Construction/Khedbrahma Compund Wall/ 7118/2016 dtd. 08.03.2016 and for Gujarat Water Supply & Severage Board 084 the work order number is Jalseva/M&R/1018/2015 dtd. 21.04.2015, which is after 1st March, 2015. Accordingly, the Assessee is liable

to pay Service Tax on the income received from Hemchandraacharya North Gujarat University and Gujarat Water Supply & Severage Board 084.

. .

From scrutiny of the documents viz. Work Orders and RA Bills, submitted by the Assessee w.r.t. Hemchandraacharya North Gujarat University and Gujarat Water Supply & Severage Board 084, it is apparent that the service provided to these two entities are evidently classifiable under Works Contract Service. Accordingly, I also find that 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). Further, I find that as per the provisions of Service Tax (Determination of Value) Rules, 2006 (Valuation Rules), 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 Work Order issued by Hemchandraacharya North Gujarat University and Gujarat Water Supply & Severage Board 084, the assessee was to carry out the following works -

Table - L

Gujarat Water Supply	Civil, Renovation, Electrification			
& Severage Board 084	and Landscaping work at the			
	Gujarat Jalseva Talim Sanstha			
	office enclave situated at Sector 15,			
	Gandhinagar			
Hemchandraacharya	Construction of compound wall at			
North Gujarat	Khedbrahma Campus			
University				

- On perusal of the nature of work allotted to the Assessee by Hemchandraacharya North Gujarat University, it is apparent that the work alloted is pertaining to Construction of compound wall at their Khedbrahma Campus and therefore the nature of work appears to be "Original Works". Accordingly, the value of service portion in case of works contract service provided to Hemchandraacharya North Gujarat University will be 40% of the amount charged by the assessee for the said work.
- On perusal of the nature of work allotted to the Assessee by Gujarat Water Supply & Severage Board 084, it appears that the nature of work is pertaining to repair, maintenance and finishing and therefore the nature of work cannot be considered as "Original Works". Accordingly, the value of service portion in case of works contract service provided to Gujarat Page 34 of 39

Water Supply & Severage Board 084, will be 70% of the amount charged by the assessee for the said work.

Having considered the above legal and factual position, the Service Tax payable on amount received for providing taxable service by the assessee from Hemchandraacharya North Gujarat University and Gujarat Water Supply & Severage Board 084 as per Form 26AS, the applicable service tax liability has been worked out herein as under –

TABLE - M

Sl. No.	Name of the Recipient of Service	Total Value as per 26AS (Rs.)	Abatement under valuation Rules (Rate)	Taxable Value after abatement (Rs.)	Service Taxable Payable (Rs.)
1	Gujarat Water Supply & Severage Board 084	2,58,31,342/-	30%	1,80,81,939/-	27,12,291/-
2	Hemchandraacharya North Gujarat University	63,63,562/-	60%	25,45,425/-	3,81,814/-
	TOTAL			2,06,27,364	30,94,105/-

Thus in view of the discussion and findings narrated above and the 22. liability of Service Tax worked out in Table J and M above, I hold that the Assessee is liable to pay a total Service Tax of Rs. 1,65,99,948/- (Rs. 1,35,05,843/- plus Rs. 30,94,105/-). I also find that during the period of 2015-16 and 2016-17, the Assessee has made payment of Service Tax of Rs. 23,16,396/- and Rs. 12,72,924/- respectively. Further, I also hold that since the tax liability arising is for the period 2016-17, the amount of Rs. 12,72,924/- paid by the Assessee during the year 2016-17 as per their ST-3 returns, is required to be appropriated against the total liability of Rs. 1,65,99,948/-. Therefore, on the basis of documents submitted by the Assessee and the facts on records discussed herein above, I hold that out of the total demand of Rs. 4,01,56,208/- for the period 2015-16 and 2016-17 the Assessee is liable to pay Service Tax of Rs. 1,53,27,024/- and the demand of Service Tax to the tune of Rs. 2,48,29,184/- (Rs. 4,01,56,208/- minus Rs. 1,53,27,024/-) is liable to be dropped. The computation of the S.T. liability is summarized as below -

TABLE - N

<u></u>		1	<b>7</b> 0 ; 1
Particulars	2015-16	2016-17	Total
	14,40,66,497/-	12,84,43,771/-	27,25,10,268/-
			15,02,76,410/-
Amount liable to Service Tax (Rs.)			
Service Tax demanded as per SCN	2,08,89,642/-	1,92,66,566/-	4,01,56,208/-
	Particulars  Taxable Value as per SCN (Rs.)  Amount Not liable to Service Tax (Rs.)  Amount liable to Service Tax (Rs.)	Taxable Value as per SCN (Rs.)  Amount Not liable to Service Tax (Rs.)  Amount liable to Service Tax (Rs.)  NIL	Particulars         2015-16         2016-17           Taxable Value as per SCN (Rs.)         14,40,66,497/-         12,84,43,771/-           Amount Not liable to Service Tax (Rs.)         14,40,66,497/-         62,09,913/-           Amount liable to Service Tax (Rs.)         NIL         12,22,33,858/-

5	Service Tax Payable (Rs.)	NIL	1,65,99,948/-	1,65,99,948/-
6	Appropriation Service Tax Paid as per	Not applicable	12,72,924/-	12,72,924/-
	ST-3 returns	as there is no		
		Tax Liability for		
		2015-16		
7	Net Service Tax Payable	NIL	1,53,27,024/-	1,53,27,024/-

- I also find that the Assessee has not complied with the provisions of the Finance Act, 1994 and the Service Tax Rules, 1994 in as much as they have neither declared the provision of taxable service, nor assessed the value of taxable service provided by them and had not paid the applicable service tax. The basis of the Show Cause Notice is the data shared by the CBDT and not on any data provided by the Assessee. Therefore, I hold that the Assessee is guilty of suppression of facts, wilful mis-statement and contravention of provisions of the Finance Act, 1994 and Service Tax Rules, 1994 with intent to evade the payment of Service Tax. Accordingly, I also hold that Service Tax has been correctly demanded vide the SCN dated 23.04.2021 under the provisions of Section 73(1) of the Finance Act, 1994 by invoking extended period of time.
- I also hold that the assessee has failed to pay service tax amounting to Rs. 1,53,27,024/-, 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 F.Y. 2015-16 and 2016-17 by them and the same is required to be recovered from them under the provisions of Section 73(1) of the Finance Act, 1994.
- 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. 1,53,27,024/- though they were liable to pay the same for provision of taxable services and (ii) 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 for the FY 2015 and 2016-17.
- I also find that Section 75 of Finance Act, 1994 mandates that any person who is liable to pay service tax, shall, in addition to the tax, be liable to pay interest at the appropriate rate 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. 1.53,27,024/-.

From the facts and discussion aforementioned, I find that in the 28. instant case 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 showing their actual taxable income in the ST-3 Returns and also by not paying the Service Tax due to the government by 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 due 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 claiming of exemption without being eligible under Notification No. 25/2012-ST as discussed in forgoing paras during F.Y. 2015-16 and 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 and accordingly measures like self assessment etc. based on mutual trust and confidence have been put in place. Further, the assessees 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 to be filed online without any supporting documents. All this 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 contraventions on the part of the Assessee tantamount to wilful mis-statement and suppression of facts, with intent to evade the payment of the duty/tax. It is also evident that such fact of contravention and non payment of 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. 1,53,27,024/- (including cess) is required to be recovered along with applicable interest under Section 75 of the Finance Act, 1994 from the assessee. For the same reasons, all ingredients for imposing penalty on the assessee under Section 78 exists, therefore, the assessee is also liable for penal action under the provisions of Section 78 of the Finance Act, 1994.

- As far as, the proposal for imposition of penalty under Section 77(2) of the Finance Act, 1994, is concerned, as discussed herein above, I find that the assessee had 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.
- 30. In view of the above discussion and findings, I pass the following order:

### ORDER

- (i) I hereby confirm the demand of service tax of Rs. 1,53,27,024/- (Rs. One Crore Fifty Three Lakh Twenty Seven Thousand and Twenty Four Only) for FY 2015-16 and 2016-17 not paid by the assessee and order to recover the same from the assessee under proviso to Subsection (1) of Section 73 of Finance Act,1994. I further drop the demand of Service Tax of Rs. 2,48,29,184/- accordingly.
- (ii) I order to charge Interest at the appropriate rate on the demand of Service tax of Rs. 1,53,27,024/- and to recover the same from the assessee under Section 75 of the Finance Act, 1994;
- (iii) I impose penalty of Rs. <u>1,53,27,024/-</u> 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.

31. 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 period of the try days.



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

F. No. STC/15-78/OA/2021

Date: \_\_/02/2023

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Copy for information to:

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