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/15-26/OA/2021

DIN- 20230364WT000001060B

| | आदेश की तारी | ख | 7 | Date of Order: 28.03.2023 |
|--------------------------|--------------------|---|---|---------------------------|
| | जारी करने की तारी: | ख | 7 | Date of Issue: 28.03.2023 |
| द्वारा पारित/Passed by - | ···· | | | |
| | उपेन्द्र सिंह यादव | / | U | PENDRA SINGH YADAV |
| | <u> </u> | 1 | C | OMMISSIONER |

<u>मूल आदेश संख्या /</u> ORDER-IN-ORIGINAL No. AHM-EXCUS-002-COMMR-51/2022-23

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

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

2. इस आदेश से असंतुष्ट कोई भी व्यक्ति -इस आदेश की प्राप्ति से तीन माह के भीतर सीमा शुल्क ,उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण ,अहमदाबाद पीठ को इस आदेश के विरुद्ध अपील कर सकता है। अपील सहायक रजिस्ट्रार ,सीमा शुल्क ,उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण , द्वितीय तल, बाहुमली भवन असरवा, गिरधर नगर पुल के पास, गिरधर नगर, अहमदाबाद, गुजरात 380004 को संबोधित होनी चाहिए।

Any person deeming himself aggrieved by this Order may appeal against this Order to the Customs, Excise and Service Tax Appellate Tribunal, Ahmedabad Bench within three months from the date of its communication. The appeal must be addressed to the Assistant Registrar, Customs, Excise and Service Tax Appellate Tribunal, 2nd Floor, Bahumali Bhavan, Asarwa, Near 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 क्रमानुसार क्रमांकित करना चाहिए।

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

6. अधिनियम की धारा 35बी के उपबन्धों के अंतर्गत निर्धारित फीस जिस स्थान पर पीठ स्थित है, वहां के किसी भी राष्ट्रीयकृत बैंक की शाखा से न्यायाधिकरण की पीठ के सहायक रिजिस्ट्रार 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 SCN F. No. STC/15-26/OA/2021 dated 23.04.2021 issued to M/s SATVA INFRACON PRIVATE LIMITED, 52 FIRST FLOOR, SHREEYAS SHOPPING CENTRE, SATDIUM HOUSE, NAVRANGPURA, AHMEDABAD, Gujarat- 380009.

ORDER-IN-ORIGINAL No. AHM-EXCUS-002-COMMR- 51/2022-23

M/s SATVA INFRACON PRIVATE LIMITED, 52 FIRST FLOOR, SHREEYAS SHOPPING CENTRE, SATDIUM HOUSE, NAVRANGPURA, AHMEDABAD, Gujarat- 380009 were issued SCN F. No. STC/15-26/OA/2021 dated 23.04.2021 by the Commissioner, Central GST & Central Excise, Ahmedabad North, Ahmedabad.

BRIEF FACTS OF THE CASE PERTAINING TO THE SCN ISSUED TO M/s SATVA INFRACON PRIVATE LIMITED, ARE AS FOLLOWS:

- 1. M/s SATVA INFRACON PRIVATE LIMITED, 52 FIRST FLOOR, SHREEYAS SHOPPING CENTRE, SATDIUM HOUSE, NAVRANGPURA, AHMEDABAD, Gujarat-380009 (hereinafter referred to as the 'Assessee' for the sake of brevity) is registered under Service Tax having Registration No. AATCS0280NSD002 and was engaged in providing Taxable Services.
- 2. On the basis of analysis of data of the Assessee shared by CBDT data for the Financial Year 2015-16 and 2016-17, it appeared that the Assessee has 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 they had themselves declared in their Income Tax Return (ITR)/ Form 26AS, the details of which are as under:

| 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/- | 119868362/- | 119868362/- | 17380912/- |
| 2 | 2016-17 | 0/- | 67991211/- | 67991211/- | 10198682/- |
| 1 | TOTAL | | | | 27579594/- |

- 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 said Assessee had not paid service tax as worked out as above in Table 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 this period. 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).

- 4.1 With respect to issuance of unquantified demand 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."
- 5. 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. In the instant case, it appeared that the said Assessee had not assessed the tax dues properly, on the services received by them, as discussed above, and has also failed to file correct ST-3 Returns thereby violating the provisions of Section 70(1) of the Act read with Rule 7 of the Service Tax Rules, 1994.
- 6. 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 appeared to have 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 noticee along with interest under Section 75 of the Finance Act, 1994.
- 7. In view of above, 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 had they failed to pay/ short paid/ deposit Service Tax to the extent of Rs. 2,75,79,594/-, 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.

- It had been noticed that at no point of time the Assessee had disclosed or 8. 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 third party CBDT data generated for the Financial Year 2015-16 and 2016-17. The Government has 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 can be seen in the table hereinabove and thereby not paid / short paid/ not deposited Service Tax thereof to the extent of Rs. 2,75,79,594/-. 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 to the extent mentioned hereinabove. 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 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.
- 9. The said assessee was given opportunity to appear for pre show cause notice consultation. The pre show cause notice consultation was fixed on 23.04.2021 but the said assessee did not appear for the same.
- 10. Therefore, the Assessee (M/s SATVA INFRACON PRIVATE LIMITED) were issued show cause notice dated 23.04.2021 asking them as to why:
 - (i) The demand for Service tax to the extent of Rs. 2,75,79,594/-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.

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DEFENCE REPLY:

11. The assessee has not filed any defence reply with reference to subject show cause notice dated 23.04.2021.

PERSONAL HEARING:

- Personal Hearings were granted to the assessee on 14.12.2021, 12.01.2022, 22.04.2022, 18.05.2022, 15.06.2022, 21.07.2022, 01.09.2022, 11.10.2022, 14.11.2022, 18.01.2023, 07.02.2023. Since the letters for personal hearing were returning undelivered, intimation for personal hearing was also sent on their registered email id "cadspatel@gmail.com" on 06.02.2022, 09.01.2023 and 23.01.2023. However, the assessee has not responded to any of communication sent for personal hearing. Shri Nitinbhai, owner of the Assessee firm was also contacted telephonically on his mobile No. 9824591329 on 20.12.2022. During the telecon Shri Nitinbhai assured to respond within 2-3 days, but no response was received from them. Subsequently, Shri Nitinbhai was again contacted telephonically on his mobile number 29.12.2023, 06.01.2023, 23.02.2023, 24.02.2023 and 10.03.2023, but he did not receive/respond to any of the telephonic calls. Finally, they were granted opportunity for personal hearing 07.03.2023 vide letter dated 27.02.2023 signed/issued by the adjudicating authority himself in the interest of justice and it was conveyed to them that if the personal hearing was not attended, the matter would be taken up exparte for taking an appropriate decision. The JAC was asked to deliver the said letter dated 27.02.2023 to the Assessee in person. The JAC reported that no such firm was found operational from the address - 52 FIRST FLOOR, SHREEYAS SHOPPING CENTRE, SATDIUM HOUSE, NAVRANGPURA, AHMEDABAD, Gujarat- 380009. It was also reported by the JAC that the Assessee is holding GST registration No. 24AATCS0280N1ZU at another address i.e. 1207, Titanium City Center, Prahlad Nagar Garden, Satellite, Ahmedabad, Gujarat - 380015. However, no such firm was found operational at the said new address also.
- 13. As can be seen, the assessee has been granted more than ample opportunities for defending their case in person, but they have never responded and chosen to refrain from availing the many opportunities offered for defending their case in person. Thus left with no option, I am accordingly

forced to proceed in the matter on the basis of available records and to decide the case ex-parte.

DISCUSSION AND FINDINGS:

- 14. I have carefully gone through the facts of the case and records available in the case file, which includes the SCN.
- 15. I find that the assessee has failed to appear for Personal Hearing, inspite of being asked to do so repeatedly for defending their case. Under the circumstances, left with no recourse, I take up the matter for adjudication proceedings ex-parte on the basis of records/documents available, since ample opportunities have already been given to the assessee to attend and defend their case in person and matter cannot be kept hanging indefinitely.
- In this connection, I find that Hon'ble Supreme Court, High Courts and Tribunals, 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 for defending the case.

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."
- 16. I observe that the SCN dated 23.04.2021 has been issued to the assessee by the competent authority demanding service tax totally amounting

to Rs. 2,75,79,594/-. Ongoing through the said SCN, I find that basically the essence of the case is that data of "Sales / Gross Receipts from Services (ITR)" / "Total Amount Paid/Credited under 194C, 194H, 194I, 194J" (as per TDS Statement-Form 26AS) were shared by the CBDT with CBIC for FY 2015-16 and 2016-17. The difference in taxable value was worked out after comparing the income declared by the Assessee in Form ITR/26AS vis-à-vis taxable value disclosed in ST-3 Returns. As per the said SCN dated 23.04.2021, the difference of Rs. 18,78,59,573/- in value, was observed for FY 2015-16 and 2016-17, therefore, it was alleged vide SCN dated 23.04.2021, that the assessee had short paid/not paid the service tax of Rs. 2,75,79,594/-on such differential value, for providing the taxable service. Therefore, the subject SCN was issued to the assessee. Accordingly, I find that the issue which requires determination as of now is whether the assessee is liable to pay service tax of Rs. 2,75,79,594/- on the differential taxable value of Rs. 18,78,59,573/- for the Financial Year 2015-16 and 2016-17 as demanded under the said SCN dated 23.04.2021, under proviso to section 73(1) of Finance Act, 1994 (the Act) or not.

17. I observe that after introduction of new system of taxation of services in negative list regime w.e.f. 01.07.2012, any activity carried out by a person for another person for a consideration is taxable service except those services specified in the negative list or exempt list by virtue of mega exemption notification or covered under exclusion clauses provided under the meaning of "service" as per Section 65B(44) of Finance Act, 1944.

The term "Service" has been defined under Section 65B (44) of the Finance Act, 1994 ('Act') as under:

"service" means any activity carried out by a person for another for consideration, and includes a declared service"

The term **"Taxable Service"** has been defined under Section 65B (51) of the Act as under:

"taxable service" means any service on which service tax is leviable under section 66B

Section 66B provides for levy of service tax, which reads as under:

SECTION [66B. Charge of service tax on and after Finance Act, 2012. — There shall be levied a tax (hereinafter referred to as the service tax) at the rate of [fourteen per cent.] on the value of all services, other than those services specified in the negative list, provided or agreed to be provided in

the taxable territory by one person to another and collected in such manner as may be prescribed.

- 18. I find that prior to 01.07.2012 i.e. before introduction of a new system of taxation of services, the tax was levied on services of specified description only, as provided under Section 66 (in force at the material time) of the Act. In other words, the service tax was levied on services of specific description provided under the statute. The new taxation system of services had widened the scope of levy of tax on services without specific description of service. Accordingly, any activity carried out by a person for another person in lieu of the consideration is "service" and is liable to service tax unless it is covered under negative list of services or exempt services under mega exemption notification or covered under exclusion clauses of "service".
- I find that the SCN mentions that the value of service has been 19. derived from the value of services declared by the Assessee in Income Tax Return/Form 26AS, and the same was shared by the CBDT with CBIC. The said information provided by the income tax is nothing but is either the revenue from sale of services, as declared by the assessee in their Income Tax Return (ITR) or the amount paid/credited to the assessee for receiving the services from service provider, which are declared by the recipients of services (Form 26AS). It is pertinent to mention here that the Income Tax Act, 1961 requires the income tax assessee to provide the information regarding revenue from sale of service while filing the ITR by the income tax assessee. Similarly, the Income Tax Act, 1961 requires the person to deduct the TDS under various provision of IT Act, while making payment to the provider of service and it also requires the person to provide information of such payments made & TDS deducted in the TDS returns to be filed by the recipients of such services. Form 26AS is such consolidated statement, which provides details of amount of TDS deducted from various source of income of a taxpayer/income tax assessee, including the TDS deducted from payment made by the recipient of services. CBDT has shared such data related to provision of services by the tax payer. As discussed hereinabove, I find that the amount received by the assessee is subject to service tax under Section 66B of the Act, unless the services rendered for which the said amount has been received, is shown to be covered under negative list of services or exempt services under mega exemption notification or covered under exclusion clauses of "service".
- 20. I find that the SCN alleges that the assessee is registered with the department with Service Tax Registration No. AEMPR8316LST001, but they have not filed service tax returns and have not paid service tax due to the

government. However, on verifying the GSTN portal, it is found that the assessee has filed the ST-3 Returns. Therefore, the differential taxable value of service worked out in the SCN is apparently not correct as the taxable value of service disclosed in ST-3 Returns filed by the assessee were not considered while computing the service tax liability of the assessee. The taxable value of service declared in ST-3 Returns filed by the assessee for FY 2015-16 and 2016-17, are as under:

TABLE-A

| As per ST-3/ FY 2015-16 | April - S | ept | Oct-Mar | ch | |
|---|----------------------------|------------------------------|----------------------------|------------------------|-----------|
| Description of services | Business Auxiliary service | Works Contract service | Business Auxiliary service | Works Contract service | Total |
| Gross amt of service (A) | 0 | 22051748 | 0 | 77318114 | 99369862 |
| Less: Exempt/Abatement/ deduction | 0 | 17363635 | 0 | 56786815 | |
| Net taxable value | 0 | 4688113 | 0 | 20531299 | |
| As per SCN, taxable value of service (B) | | | | | 119868362 |
| Difference (B-A) | | | | | 20498500 |
| Service tax Payable on differential value (B-A) @ 14.5% | | | | | 2972283 |

TABLE-B

| As per ST-3/FY 2016-17 | April - S | ept | Oct-Mar | ch | |
|---|----------------------------|------------------------------|----------------------------|------------------------------|----------|
| Description of services | Business Auxiliary service | Works Contract service | Business Auxiliary service | Works Contract service | Total |
| Gross amt of service (A) | 0 | 30824817 | 0 | 30020965 | 60845782 |
| Less: Exempt/Abatement/ deduction | 0 | 8043457 | 0 | 18012578 | |
| Net taxable value | | 22781360 | | 12008387 | |
| As per SCN, taxable value of service (B) | | | | | 67991211 |
| Difference (B-A) | | | | | 7145429 |
| | | | | | 400404 |
| Service tax Payable on differential value (B-A) @ 15% | | | | | 1071814 |

As can be seen from the subject SCN, the difference of taxable value has been worked out by comparing the value of services appearing in ITR/26AS vis-à-vis Value of services declared in ST-3 Returns, for demanding the service tax from the assessee. It is also seen that the entire value of service reflecting in ITR/26AS has been considered to be taxable value for demanding service tax for FY 2015-16 & 2016-17, considering the value of service declared in ST-3 Returns to be "ZERO". I find that though the assessee has filed ST-3 Returns and the taxable value of services rendered by them has been declared in ST-3 Returns filed by them, the value of service declared in ST-3 Returns has been shown to be "ZERO" in the subject SCN, which is factually not correct. I also find that the department has not adduced any other evidence

other than the data shared by CBDT, to substantiate the charges levelled against the assessee. From this factual matrix, I find that the difference in value of service as has been worked out in the subject SCN, is not correct. Thus, the correct difference needs to be worked out, considering the taxable value of services declared in ST-3 Returns filed by the assessee for FY 2015-16 and 2016-17. Therefore, the difference in value of services has been worked out in TABLE-A & B above and accordingly, the difference in value comes out to be Rs. 2,76,43,929/- (Rs. 2,04,98,500/- for FY 2015-16 Plus Rs. 71,45,429/- for FY 2016-17) instead of Rs. 18,78,59,573/- as alleged in the subject SCN. It is also apparent from the ST-3 Returns, that the assessee has paid the service tax on the taxable value declared in ST-3 Returns. Thus, I find that the assessee is liable to pay service tax on differential value of service of Rs. 2,76,43,929/- only, as calculated above. Scanned images of ST-3 Returns (Relevant Extract) are reproduced below for easy reference -

FY 2015-16- H1 (April-September)

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| A10.4 A10.2 A10.2 A10.4 | Descriptions Abatements O Value of Texas US Per Berryta Conf. Manage (ext) Sanda (ext) San | attions of the property of the Pryshie and the property of the | A Sarvice Reserved use of the Associated Programme Committee Commi | der pettal rever operation von pertal rever operation of E state a dilect ber state a di | A Bandee Provide A Bandee Provide A Bandee Provide Pro | dar under Bettion in version of the section is continued in the section in the section in the section is continued in the section in the sect | #133 Ped #237 Ped Ped #237 Ped Ped #237 Ped Ped #237 Ped | 0 0 0 0 0 0 0 0 0 0 | 0 0 0 0 0 | Total |
| A10.1 A10.2 | Abalamenta J Value of Ten Ty Pae Barrica I Conf. Reserved to the state of the st | attend All Covered If covere | A Sarvice Reserved use of the Asserved use of | day petital receiption of Elifabeth States of | A Bandee Provide A Bandee Provide A Bandee Provide Beet Bandee Beet Beet Beet Beet Beet Beet Beet B | she sended Section 6 were sender Section 6 workers to Section 6 ace Provided of Sec ace Recipited of Sec ace Recip | #133 00 | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 0 | Total |
| A10.4 A10.4 A10.4 A10.4 A10.4 A10.4 A11.4 A11.4 A12.1 A12.1 A12.1 A13.1 | Descriptions J. Value of Tea. J. Value of Tea. | Actions Actions Browses Browner Browses Browner Browses Browner Bro | A Sarvice Reserved up to page 2 to 1 to | der petital recer of petital recer of perital recer of pe | A Bandee Provi | she sended Section 6 was sended Section 6 was sended Section 6 and Provided of Section 6 and Pro | #133 00 | 0 | 0 | Total |
| ANT 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | Abdistretion Type Berrice 1 | Attend Action of Survivo and Survivo Tax Payable Frantida Month Mont | A Sarvice Reserved up to page 2 to 1 to | der petital recer of petital recer of perital recer of pe | A Bandee Provi | dar under Section S ver under Section S vortes of to Section S ver under Section S ver un | #133 Ped #273 Ped #137 Ped Ped #137 Ped Ped #137 Ped | 0 | 0 | Total |
| A13 1 1 1 1 1 2 1 1 1 1 2 1 1 1 1 1 1 1 1 | Exemplians II Value of Tea. III Value of Tea. II | able Edrovice and Retrico Tex Pryshle If covered If | A Sarvice Reserved use of the Asserved use of the Asserved Broad Reserved Broad R | der petital recer of petital recer of perital recer of pe | A Bandee Provi | she sended Section 6 was sended Section 6 was sended Section 6 and Provided of Section 6 and Pro | 133 404 | 0 | 0 | Total |
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| B2.16 | Specific Rate | (applicable as per Rule 6 | of ST Rules) | | | | | | | | | |
|--|--|--|--|---|--|---------------------------------------|---------------------------|---|---|--|---|------------|
| | | Taxable Rate | | | Taxable Value | | | | | Total | | |
| LNo. | Specific | Swachh Bharat Coss | EOU Cess % | SHEDU Coss Total | | | Ju) | Aug | O Sep | 0 1021 | - | |
| _ | | | | 1001 | | <u> </u> | | | <u> </u> | 1 | | |
| | | | | | | | | | | | | |
| | | | | Taxable : | Service for which T | fax is boing paid: | Works contri | act servic | :0 | | | |
| | | | | | | | | | | | | |
| 10 - A: | ssoscoo is il: | able to pay Service Tax o | on this taxable ser | vice as | | <u> </u> | | | | | | |
| 10.1 | | | | | | | A Service F | rovider u | nder Section 6 | 8[1] Yes | - | |
| 10.2 | | - | | | | _ | A Service R | tocelvar ur | nder Section 6 | 8(2) Ho | | |
| 10.3 | | | | | A Service Provider | under partial revo | rsa charge und | or proviso | n to Section 6 | 8(2) Ho | | |
| 10.4 | | | | | A Service Receiver | under partial reve | rsa charge und | ar proviso | n to Section 6 | 1(2) 110 | | |
| 10.5 | | | | | y A10.3 above, then t | | | | | | <u></u> | |
| 10.6 | | | | If covered by | A10,4 above, then the | ne percentage of S | trvice Tax Pay | abie as Re | ecipient of Ser | vice 0% | | |
| | | | | | | | | | | | | |
| 11 · E | xemptions | | | | | | | | | | | |
| 11.1 | | | | _ | Has the as | seessee availed be | nofit of any ex | emplion N | offication (Y | TH') Yes | <u> </u> | |
| 11.2 N | lotification N | o. and SI. No. In the Not | ification under wh | ich such exem | pllon is availed | | | | | | | |
| | | | | | | | 7 | | | | | |
| SI. No | + | Rotificati | | | | tion S1. No | - | | | | | |
| 1 | | 025-201 | 7-51 | | | <u> </u> | | | | | | |
| 12 - 81 | batements | | | | | | | | | | | |
| A | | | | | | | | - | | math | | |
| 12.1 | | | | | Has an | y abatement from | the value of se | rvices bee | n claimed (Y | .u.) 199 | | |
| | | | | | | | | | | | | |
| | | _ | | | | | | | | | | |
| 13 • P/ | rovisional As | sossment | | | | | | | | | | |
| 13.1 | | | | | | | Whether pro | wislonally | T) bezzests | ('N') No | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| RT - | B - Value of | Taxable Service and Ser | rvice Tax Payablo | | | | | | | | | |
| ADT D | 31 - For Sarvi | Ico Provider | | | | | | | | | | |
| Lito. | 1 | Mont | | | Apr | May | Jun | | Jul | Aug | Sep | Tatal |
| | Gross Amount | (excluding amounts received in | n advance, amounts tax | able on receipt | | | | \neg | | | | |
| 31 1 | assed) for which | bilisten occes/challans or any ch bilisten occes/challans or any | y other documents are b | esued retating for | 0 | 4469340 | | 0 | 4349599 | 1135408 | 12097401 | 220 |
| | i | d or to be provided (including i | | | | | | | | | | |
| 31.2 | documents han | ed in advance for services for view not been lessued. | | | <u> </u> | 0 | | 0 | • | | 0 | |
| 31.3 | Amount Utable | e on receipt basis under third p bills/ervoices/challans or any o | rowso to Rule 6(1) of Si | envice Tax Rixes, of been issued | اه | 0 | | اه | 0 | 0 | o | |
| | | e for geny ces provided for which | | | | | | | | | | |
| 31.4 | documents have | est of color counces pour cure to not poeu retred | | | 0 | | | | | | | |
| 1t 5 | | | | | a a | 0 | ļ | - | 0 | | | |
| 316 | | on Service Tax is payable und | | | 0 | 0 | | | 0 | 1135403 | | |
| 31 7 | - | Amount 81 7 = (81 1 + 81 2 - | | | 0 | 4469340 | | - | 4349599 | 1135498 | | - 20 |
| 31.6 | | ed against export of service pro | | | | D | | o | | | | |
| 31.9 | Arraum charge service given a | et for exempted service provid- a 81.6 above) | en or us or neovered for | | 0 | | | | 0 | | | |
| 1 10 | | | | | 0 | | | 0 | 4203926 | 1135498 | 12024301 | 17 |
| 1.11 | | ed an Pure Agent | | | 0 | 0 | | 0 | 4203926 0 | | 12024301 | 17 |
| | | pd as Pure Agent ed as abatement | | | 0 0 | 0 | | 0 | 4203926 0 | 0 | 12024301 | 17 |
| 1.12 | Any other amo | ed as Pure Agent ed as abatement ent claimed as deduction () | | oct shan esport of | 0 0 3 | 0 0 0 | | 0 0 | 4203926 0 0 | 0 | 0 0 | |
| | Any other amo Total Amount (| od as Pure Agent of as shatement unt claimed as deduction 0 Claimed as Deduction 83.13 = | (81.8 + 81.9 + 61.10 + | oct shan esport of | 0 0 | 0 0 0 0 | | 0 0 0 | 4203926 0 0 0 4203926 | 0 0 0 1135408 | 12024301 0 0 0 0 12024301 | 17 |
| 1.13 1,14 | Any other amo Total Amount (NET TAXABLE | od as Pure Agent ed as abatement eunt claimed as deduction 0 Claimed as Deduction 81.13 = EVALUE 81.74 = (81.7 - 81.7 | (81.8+81.9+61.10+ 3) | er sign esport of B1.11 + B1.12) | 0 | 0 0 0 | | 0 0 | 4203926 0 0 | 0 | 12024301 0 0 0 0 12024301 | 17 |
| 1.13 1,14 | Any other amo Total Amount (NET TAXABLE | od as Pure Agent od as shatement unit claimed as deduction 0 Claimed as Deduction 83.13 = EVALUE 81.14 = (81.7 - 81.1 Rate-wise break up of t/E1 | (81.8+81.9+61.10+ 3) | er sign esport of B1.11 + B1.12) | 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 | 4203926 0 0 0 4203926 | 0 0 0 1135408 | 12024301 0 0 0 0 12024301 | 17 |
| 1.13 1.14 1.15 | Any other ame Total Amount I NET TAXABLE Service Tax | od as Pure Agent of as shatement unit dained as deduction 0 Dained as Deduction 83.13 = EVALUE BI. 14 = (BI.7 - BI.1 Rate-wise break up of RIET Taxable Rate | (81.8+U1.9+81.10+ 13) T TAXABLE VALUE (| er sun esport of B1.11 + B1.12) B1.14): Advalor | 0 | 0 0 0 0 | | 0 0 0 0 0 0 | 4203928 0 0 0 4203926 145673 | 0 0 0 1135409 | 12024301 0 0 0 12024301 73100 | 17 |
| 1.13 1.14 1.15 | Any other amo Total Amount I NET TAXABLE Service Tax Tax Rate % | od as Pure Agent ed as shatement unit deimed as deduction 0 Damed as Deduction 81.13 = EVALUE 81 14 = (81.7-81.1 Rate-wise break up of tiff Taxable Rate Swachh Bharat Cess | (81.8+B1.9+81.10+ 13) T TAXABLE VALUE (| er sign esport of B1.11 + B1.12) | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 0 0 0 0 0 4469340 | Jul | 0 0 0 | 4203928 0 0 0 4203926 145673 | 0 0 0 1135408 0 7 Total | 12024301 0 0 0 12024301 73100 | 17 |
| 1.13 1.14 1.15 .Ko. | Any other amo Total Amount I NET TAXABLE Service Tax Tax Rate % | od as Pure Agent vid as abatoment und chaimed as deduction 0 Damed as Deduction 08.13 = VALUE B1 14 = (817 - 81.1 Taxablo Rafe Swachh Bharat Coss 0 | (81.8 + 81.9 + 81.10 + | B1.11+B1.12) B1.14): Advalor SHEDU Coss | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 0 0 0 0 0 446934D | | 0 0 0 0 0 0 | 4203928 0 0 0 4203925 145673 | 0 0 1135408 0 7 7 Total | 12024301 0 0 0 0 12024301 73100 | 17 |
| 1.13 1.14 1.15 .Ko. | Any other amo Total Amount I NET TAXABLE Service Tax Tax Rate % | od as Pure Agent ed as shatement unit deimed as deduction 0 Damed as Deduction 81.13 = EVALUE 81 14 = (81.7-81.1 Rate-wise break up of tiff Taxable Rate Swachh Bharat Cess | (81.8+B1.9+81.10+ 13) T TAXABLE VALUE (| B1.11+B1.12) B1.14): Advalor SHEDU Coss | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 0 0 0 0 0 446934D | Jul 0 | 0 0 0 0 0 0 | 4203926 0 0 4203926 145673 | p Total 0 446 73100 21 | 12024301 0 0 0 12024301 73100 | 17 |
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| 11.13 11.14 11.15 1.No. | Any other ame Total Amount (NET TAXABLE Service Tax Tax Rate % | od as Pure Agent vid sa shaboment unt claimed as deduction 0 Damed as Deduction 81.13 = EVALUE BI 14 = (B1.7 - B1.1 Tarable Rate Swachh Bharat Coss 0 0 e (applicable as per Rule 6 | (81.8+B1.9+81.10+ 3) 1 TAXABLE VALUE (EDU Cess % 2 2 1 0 [C | B1.11+B1.12) B1.14): Advalor SHEDU Coss | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 0 0 0 0 0 4469340 | Jul 0 | 0 0 0 0 0 0 | 4203926 0 0 4203926 145673 So | D 1135408 D 70131 D 70131 D 446 73100 21 | 12024301 0 0 0 12022301 73300 | 177 |
| 11.13 11.14 11.15 1.No. 1 | Any other amount of Total Amount of NET TAXABLE Service Tax. Tax Rate % 12 14 Specific Rate | od as Pare Agent via as abdoment unt claimed as deduction 0 Damed as Deduction 03.13 = EVALUE BI 14 = (0.2 - 01.1 Tarable Rate Swachh Bharat Coss 0 0 | (81.8 + B1.9 + B1.10 + 33) T T AXABLE VALUE (EDU Coss % 2 | B1.11+B1.12) B1.14): Advalor SHEDU Coss | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 0 0 0 0 0 4469340 | Jul 0 | 0 0 0 0 0 0 | 4203926 0 0 4203926 145673 So | D 1135408 D 70131 D 70131 D 446 73100 21 | 12024301 0 0 0 12022301 73300 | 17 |
| 1.13 1.14 1.15 .No. 1 2 | Any other ame Total Amount (NET TAXABLE Service Tax Tax Rate % | od as Pure Agent ed as abatoment unt dained as deduction 0 Damied as Deduction B.13 = EVALUE BI 14 = (BIJ - BI.1 Rate-wise break up of RET Taxable Rate Swachh Bharat Coss 0 0 0 1 a [applicable as per Rule 6 Taxable Rate | (81.8 + B1.9 + B1.10 + 33) T T AXABLE VALUE (EDU Coss % 2 | B1.11+B1.12) B1.14; Advalor SHEDU Coss | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 0 0 0 0 0 4469340 | Jul 0 145073 | 0 0 0 0 0 0 | 4203928 0 0 0 4203926 145673 Se | p Total 0 445 73100 468 | 12024301 0 0 0 12022301 73300 | 17 |
| 1.13 1.14 1.15 I.No. 1 2 | Any other amount of Total Amount of NET TAXABLE Service Tax. Tax Rate % 12 14 Specific Rate | od as Pure Agent ed as abatoment unt dained as deduction 0 Damied as Deduction B.13 = EVALUE BI 14 = (BIJ - BI.1 Rate-wise break up of RET Taxable Rate Swachh Bharat Coss 0 0 0 1 a [applicable as per Rule 6 Taxable Rate | (81.8 + B1.9 + B1.10 + 33) T T AXABLE VALUE (EDU Coss % 2 | B1.11 + B1.12) B1.11 + B1.12) B1.10 + Coss Total | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 0 0 0 0 0 4469340 | Jul 0 145973 145673 | 0 0 0 0 0 0 | 4203928 0 0 0 0 4203926 145673 0 0 | P Total 0 448 73100 468 | 12024301 0 0 0 12024301 73100 3340 8773 1113 | 17 |
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| 11.13 11.14 11.15 11.16 11.16 11.16 | Any other arrow Total Amount () NET TAXABLE Service Tax Tax Rate % 12 14 Specific Rate Tax Rate % | od as Pure Agent vid as abatoment und chaimed as deduction 0 Dalmed as Deduction 08.13 = VALUE BI 14 = (BIJ - BI.1 Taxablo Rate Swachh Bharat Coss 0 0 e (applicablo as per Rule 6 Taxablo Rate Swachh Bharat Coss Swachh Bharat Coss | (81.8 + B1.9 + B1.10 + 33) T T AXABLE VALUE (EDU Coss % 2 | B1.11 + B1.12) B1.11 + B1.12) B1.10 + Coss Total | o o o o o o o o o o o o o o o o o o o | 0 0 0 0 4469340 | Jul 0 145073 145673 | O O O O O O O O O O O O O O O O O O O | 4203928 0 0 4203928 145873 0 0 Sap 0 20394 | p Yotal 0 448 73100 468 Yotal 0 | 12024301 0 0 0 120224301 73100 3340 8773 8113 | 17 |
| 11.13 11.14 11.15 11.15 11.16 11.16 11.16 11.16 | Any other area Total Amount of NET TAXABLE Service Tax 12 14 Specific Rate Tax Rate % Secure Tax pa | od as Pure Agent vid as abatoment und chaimed as deduction 0 Dalmed as Deduction 08.13 = VALUE BI 14 = (BIJ - BI.1 Taxablo Rate Swachh Bharat Coss 0 0 e (applicablo as per Rule 6 Taxablo Rate Swachh Bharat Coss Swachh Bharat Coss | (81.8 + B1.9 + 81.10 + B1.10 + | B1.11 + B1.12) B1.11 + B1.12) B1.10 + Coss Total | O O O O O O O O O O O O O O O O O O O | 0 0 0 0 446934D | Jul 0 145073 145673 | Aug Aug O O O O O O O O O O O O O | 4203928 0 0 0 4203925 145873 54 0 0 0 20394 | P Total 0 1135408 73100 448 73100 468 | 12024301 0 0 0 12024301 73100 3340 8113 0 10234 0 10234 | 17 |
| 11.13 11.14 11.15 1.10 1 2 1.11 2 1.11 1.15 1.10 1.10 1.11 1.11 1.11 1.11 | Any other area Total Amount of NET TAXABLE Service Tax 12 14 Specific Rate Tax Rate % Secure Tax pa | od as Pure Agent ed as abatoment unit chained as odouction 0 Damied as Doduction 0.1.3 = EVALUE BI 14 = (BIJ - BI.1 Rate-wise break up of HET Taxable Rate Swachh Bharat Coss 0 0 Epplicable as per Rule 6 Taxable Rate Swachh Bharat Coss Taxable Rate Swachh Bharat Coss Capplicable Bas per Rule 6 Cas payable BI.19 = (BI.17 - BI.17 - BI. | (81.8 + B1.9 + 81.10 + B1.10 + | B1.11 + B1.12) B1.11 + B1.12) B1.10 + Coss Total | Taxable Value | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | Jul 0 145073 145673 | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 4203928 0 0 0 4203925 145673 Sep 0 0 20394 0 20394 | P Yolal 0 448 73100 21 73100 468 | 12024301 0 0 0 12024301 73100 3340 8773 9113 0 10234 0 10234 0 | 17 |
| 11.13 11.14 11.15 11.16 11.16 11.16 11.16 11.16 11.17 11.18 11.19 | Any other area Total Amount of NET TAXABLE Service Tax Tax Rate % Specific Rate Tax Rate % Sense Tax pa Less R and D Net Sense Ta Eduration Ces | od as Pure Agent ed as abatoment unit chained as odouction 0 Damied as Doduction 0.1.3 = EVALUE BI 14 = (BIJ - BI.1 Rate-wise break up of HET Taxable Rate Swachh Bharat Coss 0 0 Epplicable as per Rule 6 Taxable Rate Swachh Bharat Coss Taxable Rate Swachh Bharat Coss Capplicable Bas per Rule 6 Cas payable BI.19 = (BI.17 - BI.17 - BI. | (81.8+B1.9+81.10+B | B1.11 + B1.12) B1.11 + B1.12) B1.10 + Coss Total | Taxable Value | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | Jul 0 145073 145673 Jul 0 | Aug Aug 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 4203928 0 0 4203926 145673 Se 0 0 0 20394 0 0 0 | 7 Total 0 | 12024301 0 0 0 12024301 73100 3340 3373 3113 0 10234 0 0 0 0 0 0 0 0 0 0 0 0 0 | 17 4 |
| 11.13 11.14 11.15 11.16 11.16 11.16 11.17 11.18 11.19 | Any other area Total Amount of NET TAXABLE Service Tax Tax Rate % 12 14 Specific Rate Tax Rate % Secrite Tax part Tax Rate % Secrite Tax part Less Rand On Net Service Tax part Education Ces Secondary area | od as Pure Agent ed as abatoment unit chimed as deduction 0 Damied as Deduction B.1.3 = EVALUE BI 14 = (B1.7 - B1.1 Rate-wise break up of NET Taxable Rate Swachh Bharat Coss 0 0 E(applicable as per Rule 6 Taxable Rate Swachh Bharat Coss Expanding Rate Swachh Bharat Coss Taxable Rate Swachh Bharat Coss pyable Coss payable La payable B1.19 = (B1.17 - B1 La payable B1.1 | (81.8 + B1.9 + B1.10 + 33) T TAXABLE VALUE (EDU Coss % 2 | B1.11 + B1.12) B1.11 + B1.12) B1.10 + Coss Total | Taxable Value | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | Jul 0 145673 145673 Jul 0 | Aug Aug 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 4203928 0 0 4203926 145673 Sa 0 0 0 20394 0 20394 0 0 0 | P Total 0 1135408 73100 21 73100 468 | 12024301 0 0 0 12024301 73100 2340 2373 2313 0 10234 0 10234 0 0 0 0 0 | 17 4 |
| 11.13 11.14 11.15 11.16 11.16 11.16 11.17 11.18 11.19 11.19 11.19 | Any other area Total Amount (NET TAXABLE Service Tax Tax Rate % 12 Specific Rate Tax Rate % Secretar Tax Rate % | od as Pure Agent ed as abatoment und chimed as deduction 0 Dammed as Deduction Bill 3 = EVALUE Bill 14 = (Bill 7 - Bill Rate-wise break up of high Taxable Rate Swatchh Bharat Coss 0 0 1 Spill cable as per Rule 6 Taxable Rate Swatchh Bharat Coss Taxable Rate Swatchh Bharat Coss Taxable Rate Swatchh Bharat Coss 1 Swatchh Bharat Coss | (B1.8 + B1.9 + B1.10 + (B1.8 + B1.9 + (B1.8 + B1.9 + B1.10 + (B1.8 + B1.9 + B1.10 + (B1.8 + B1.9 + | B1.11 + B1.12) B1.11 + B1.12) B1.10 + Coss Total | Taxable Value Taxable Value Taxable Value Taxable Value | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | Jul 0 145073 145673 Jul 0 | Aug 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 4203928 0 0 4203926 145673 Sa 0 0 0 20394 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | P Total 0 1135408 73100 21: 73100 468 | 12024301 0 0 0 12022301 73100 2340 8773 8113 0 10234 0 10234 0 10234 0 0 0 0 0 | 177 |
| 1.13 1.14 1.15 1.16 1.17 1.16 1.19 1.20 1.21 1.22 | Any other arrow Total Amount of NET YAXABLE Service Tax Tax Rate % 12 14 15 Specific Rate Tax Rate % Sensee Tax par Rade % 15 Sensee Tax par Rade | od as Pure Agent ed as abatoment unitatined as deduction 0 Damied as Deduction 08.13 = EVALUE Bit 4 = (817 - 81.1 Rate-wise break up of NET Taxable Rate Swachh Bharat Coss 0 0 Taxable Rate Swachh Bharat Coss 1 Swachh Bharat Coss 2 Swachh Bharat Coss 1 Swachh Bharat Coss | (S1.8 + B1.9 + B1.10 + | B1.11 + B1.12) B1.11 + B1.12) B1.10 + Coss Total | Taxable Value | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | Jul 0 145073 145673 Jul 0 | Aug Aug 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 4203928 0 0 4203926 145673 Sa 0 0 0 20394 0 20394 0 0 0 | P Total 0 1135408 73100 21 73100 468 | 12024301 0 0 0 12022301 73100 2340 8773 8113 0 10234 0 10234 0 10234 0 0 0 0 0 | 177 |
| 1.13 1.14 1.15 1.15 1.16 1.16 1.17 1.18 1.19 1.20 1.21 1.22 | Any other arrow Total Amount of NET YAXABLE Service Tax Tax Rate % 12 14 15 Specific Rate Tax Rate % Sensee Tax par Rade % 15 Sensee Tax par Rade | od as Pure Agent ed as abatoment ent dained as deduction 0 Daimed as Deduction 08.13 = VALUE BI 14 = (BIJ - BI.1 Rate-wise break up of Rife Taxable Rate Swachh Bharat Coss 0 0 Taxable Rate Swachh Bharat Coss Swachh Bharat Coss 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | (S1.8 + B1.9 + B1.10 + | B1.11 + B1.12) B1.11 + B1.12) B1.10 + Coss Total | Taxable Value Taxable Value Taxable Value Taxable Value | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | Jul 0 145073 145673 Jul 0 | Aug 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 4203928 0 0 4203926 145673 Sa 0 0 0 20394 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | P Total 0 1135408 73100 21: 73100 468 | 12024301 0 0 0 12022301 73100 2340 8773 8113 0 10234 0 10234 0 10234 0 0 0 0 0 | 17 4 |
| 2 31,16 31,17 33 18 31,19 31,20 31,21 31,22 31,23 | Any other area Total Amount of NET TAXABLE Service Tax 12 14 15 Service Tax part Tax Rate % Service Tax part Tax Rate % Service Tax part Ser | od as Pure Agent ed as abatoment ent dained as deduction 0 Daimed as Deduction 08.13 = VALUE BI 14 = (BIJ - BI.1 Rate-wise break up of Rife Taxable Rate Swachh Bharat Coss 0 0 Taxable Rate Swachh Bharat Coss Swachh Bharat Coss 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | (S1.8 + B1.9 + B1.10 + | B1.11 + B1.12) B1.11 + B1.12) B1.10 + Coss Total | Taxable Value Taxable Value Taxable Value Taxable Value | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | Jul 0 145073 145673 Jul 0 | Aug 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 4203928 0 0 4203926 145673 Sa 0 0 0 20394 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | P Total 0 1135408 73100 21: 73100 468 | 12024301 0 0 0 12022301 73100 2340 8773 8113 0 10234 0 10234 0 10234 0 0 0 0 0 | 173 173 44 |

B2.15 Strvice Tax Rate-wise break up of NET TAXABLE VALUE (B2.14): Advalorem Rate

FY 2015-16 H2 (October - March)

| | Ministry o | of Finance - l | Denarti | ment | of Revenue | ₹ | | - | |
|------------|--|--------------------|-------------|-----------|---|----------------------|---------------|-------------|-------------|
| | Central Boa | | | | | ns 🌉 | | | |
| | | | Form ST | | | | | | |
| | (Return under Section 70 c | of the Finance Ac | L 1994 rea | d with F | Rule 7 of Service 1 | ax Rules, 1994) - | Flied | | |
| Observ | ation Report | | | | | | | | |
| | | | - | | | | | <u> </u> | Remarks |
| SiJio. | Code | | Error | | | | ·· | | KESIMIKA |
| | | | | | | | | | |
| PART - | A - General Information | | | | | | | | |
| A1. | Original Relum | | | Yes No | | | | | |
| - | Revised Return STC Number | | | _ | S0280NSD002 | | | | |
| A2. | Return Number | | | AATCS | 50250NSD002_SD0 | 04A001_ST3_1020 | 15 | | |
| | Name of the Assessee | | | NITEN | | | | | |
| | Trade Name | - | | SATU | INFRACON PRIVA | TE LIMITED | | <u> </u> | |
| | Commssionerate Division | | | DIVISI | ON-VII-S G HIGH | VAY EAST | | | |
| A3. | Range | | | RANG | | | | | |
| | Address of Registered Unit | | | | EYAS SHOPPING C | ENTRE,52 FIRST F | LOOR,AHVEDABA | D,380009 | |
| | Due date filing for this return | | | 26/09/7 | | | | | |
| | Actual date of filing No, of days beyond due date | | | 150 | | | | | |
| A4. | Financial Year | | | 2015-2 | 016 | | | | |
| A5. | Return for the period | | _ | Octobe | a-March | | · | | |
| A5. | Has the Assessee opted to operate as "Large Taxpayer" Unit [YY/N] (As | defined under Role | 2(e) (ea) | T | | | | | |
| A5.1. | of the Central Excise Rules, 2002 read with Rule 2 (1) [c][cc] of | | | No | | | | | |
| A6.2. | If repty to column A5.1 is 'Y', name of Large Texpayer Unit opted for Premises Code Number | | _ | SD020 | HA001 | | | | |
| A7. | Constitution of assesse | | | _ | ered Private Limited | Сопралу | | | |
| | | | | | | | | | |
| A9 - Ta | able Service(s) for which Tex is being paid | | | | | Sub Clause | | | |
| D. assess | Description of Taxable Services | | | (ZZD) | | 550 04010 | | - | |
| | ion services other than residential complex, including commercialisticismal buildings or o | DYS STUCTURES | | (220) | | | | | |
| | ritaci servico | | | (22223) | | | | | |
| | Taxablo Se | rvice for which T | ax is being | pald: E | Business auxiliary | servico | | | |
| A10 - A | ssessee is liable to pay Service Tax on this taxable service as | | | | | | | | |
| _ | 30330 is interest to p. j 0.1110 / p. | | | _ | A Service Provi | der under Section | 58(1) Yes | | |
| A10.1 | | | | | | ver under Section | | | |
| A10.3 | | | | | rae charge under p | | | | |
| A10.4 | | | | | rse charge under p | | | | |
| A10.5 | | | | | Service Tax Payable ervice Tax Payable | | | | |
| A10.6 | n core of y | M1074 B5070, 6141 | | - | | | 11. | | |
| A11 - E: | comptions | | | | | | | | |
| A11.1 | | Has the a | 3305364 21 | valled be | nefit of any exemp | ion Notification ("Y | ′/N″) No | | |
| | | | | | | | | | |
| | • | | | | | | | | |
| A12 - A | batements | | | | | | | | |
| A12.1 | | Has a | ny abateme | ent from | the value of service | s been claimed ('Y | 7H7 No | | |
| | | | | | | | | | |
| A13 - P | rovisional Assessment | | | | | | | | |
| A13.1 | | | | | Whether provision | nally assessed ("Y | TN') No | | |
| 713.1 | | | | | | _ | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| PART - | B - Value of Taxable Service and Service Tax Payable | | | | | | | | |
| PART B | 1 • For Servica Provider | | | | | | · | | |
| SI.No. | Month | Oct | Nov | <u> </u> | Doc | Jan | Fab | ldat | Total |
| B1 1 | Gross Amount (euclosing amounts received in advance, amounts taxable on recept basis, for which hist-invoces/orubuse or any other documents may not have been through for which hist/invoces/orubuses or any other documents are it sayed retaining to sentice provided or to be provided (including) export of service and exempted service) | a | | 0 | 0 | 0 | ' | 0 | 0 |
| 612 | Amount received in advance for services for which blackwoods/chatans or any other documents have not been listed | 0 | | 0 | 0 | 0 | | 0 | 0 |
| 81.3 | Amount taxable on recopt basis under their proviso to Hule 5(1) of Service Tax Rules, 1994 for which bits/invoices/chattans or any other documents have not been issued. | 0 | | 0 | 0 | 0 | | 0 (| 0 |
| B14 | Amount saxable for services provided for which bids/anoices/chattans or any other | 0 | l | 0 | 0 | 0 | | 0 (| |
| 01.5 | documents have not been insued. Money equivalent of other considerations charged, if any, in a form other than money. | - 0 | - | - | 0 | 0 | | | |
| 81.5 | Amount on which Service Tax is payable under partial reverse charge | 0 | | 0 | 0 | 0 | | | 0 |
| 81.7 | Gross Taxable Amount B1.7 * (Q1.1 + B1.2 + B1.3 + B1.4 + B1.5 + D1.5) | 0 | | O | a | 0 | | 1 | 0 0 |
| 818 | Amount charged against export of service provided or to be provided. Amount charged for exempted service provided or to be provided (other than export of | C C | | 0 | 0 | 0 | | | 0 0 |
| 81.9 | service given at B1.8 above) | 0 | | 0 | 0 | 0 | | | 0 0 |
| B1.10 | Amount changed as Pure Agent Amount claimed as abatement | . 0 | | - 0 | 0 | | - | | 0 |
| | Any other amount claimed as deduction 0 | 0 | | Đ | . 0 | 0 | | | |
| 61.13 | Total Amount Claimed as Deduction 61.13 = (61.8 + 81.9 + 81.10 + 81.11 + 81.12) | | | 9 | • | | | -} | 0 0 |
| B1.15 | NET TAXABLE VALUE B1.14 = (B1.7 - B1.13) Service Tax Rato-wise break up of NET TAXABLE VALUE (B1.14): Advalor | o Rate | <u> </u> | Đ | 0 | 0 | | <u>oj</u> | <u> </u> |
| | a angre var wate uppe need to at the Tatadi F VAI UF ISS 14" ACVAICE | | | | | | | | |

Taxable Value

| s taxablo servico as | A Service Provid A Service Receiv by A10.3 above, the y A10.4 above, then Has the mption is availed | er under partial revers in the porcentage of Se like percentage of Se assessee availed ben cation SL No | A Service Provid A Service Receiv o charge under pre e charge under pr | er under Section 68(s) er under Section 68(s) vison to Section 68(2) vison to Section 68(2) as Provider of Service as Recipiont of Service on Notification ("Y"N") | No N | | |
|--|---|---|--|--|--|----------|---|
| If covered by its cove | A Service Receiv oy A10.3 above, the y A10.4 above, then Has the mption is availed Notifie Has: | er under partial revers in the porcentage of Se like percentage of Se assessee availed ben cation SL No | A Service Receive charge under prescharge under prescharge under prescharge under prescharge under prescharge under prescharge under Tax Payable a state of any example. | er under Section 69(2) what no Section 69(2) what no Section 69(2) se Provider of Service se Recipioni of Service on Natification ("Y""") se been claimed ("Y"") | No N | | |
| it covered by the cov | A Service Receiv oy A10.3 above, the y A10.4 above, then Has the mption is availed Notifie Has: | er under partial revers in the porcentage of Se like percentage of Se assessee availed ben cation SL No | A Service Receive charge under prescharge under prescharge under prescharge under prescharge under prescharge under prescharge under Tax Payable a state of any example. | er under Section 69(2) what no Section 69(2) what no Section 69(2) se Provider of Service se Recipioni of Service on Natification ("Y""") se been claimed ("Y"") | No N | | |
| it covered by the cov | A Service Receiv oy A10.3 above, the y A10.4 above, then Has the mption is availed Notifie Has: | er under partial revers in the porcentage of Se like percentage of Se assessee availed ben cation SL No | e charge under pre e charge under pre rvice Tax Payable vice Tax Payable a shi of any exempti | vison to Section 63(2) vison to Section 63(2) as Provider of Service is Recipiont of Service on Notification ("Y"N") | No 1 No 1 No 1 No 1 No | | |
| it covered by the cov | A Service Receiv oy A10.3 above, the y A10.4 above, then Has the mption is availed Notifie Has: | er under partial revers in the porcentage of Se like percentage of Se assessee availed ben cation SL No | e charge under pre rvice Tax Payable vice Tax Payable a still of any exemption | vison to Section 63(2) as Pravider of Service as Recipient of Service on Notification ("Y"N") | 1 100 0 0% 0 0% | | |
| it covered by the cov | oy A10.3 above, then A10.4 above, then Has the mption is availed Noulfit Has: | n the percentage of Set the percentage of Set the percentage of Set assessed availed benut assessed availed availe | rvice Tax Payable a vice Tax Payable a sit of any exampli | as Provider of Service Recipioni of Service on Natification ("Y"?" boon claimed ("Y"?" | 0% 0% 0% Ves | | |
| it covered by the cov | A10.4 above, then Has the mption is availed Notific Has: | assessee availed ben assessee availed ben cation SL No | ett of any exempti | is Recipion of Service on Notification ("Y'?"), on Notification ("Y'?"), i boon claimed ("Y'?"), | 0% Ves 1 No No | | |
| on under which such exer | Has the mption is availed Notific Has | assessee availed ben to the contract of the co | afit of any exampli | on Notification (*YPN' boon claimed (*YPN' | Yes | | |
| Fax Payablo co, amounts throose on roce pt coments may not have been documents and issued in thirty to | nption is availed Notific | cation SL No | a value of services | . boon claimed ('Y'FN' |) No | | |
| Fax Payablo co, amounts throose on roce pt coments may not have been documents and issued in thirty to | nption is availed Notific | cation SL No | a value of services | . boon claimed ('Y'FN' |) No | | |
| Fax Payablo co, amounts throose on roce pt coments may not have been documents and issued in thirty to | nption is availed Notific | cation SL No | a value of services | . boon claimed ('Y'FN' |) No | | |
| Fax Payablo co, amounts throose on roce pt coments may not have been documents and issued in thirty to | nption is availed Notific | cation SL No | a value of services | . boon claimed ('Y'FN' |) No | | |
| Fax Payablo co, amounts throose on roce pt coments may not have been documents and issued in thirty to | Has: | 1 | | | | | |
| Fax Payablo co, amounts throose on roce pt coments may not have been documents and issued in thirty to | Has: | 1 | | | | | |
| Fax Payablo ce, amounts taxoo's on roce pt coments may not have been documents are insured influence documents are insured influence are found and amongloid amongloid | Has | 1 | | | | | |
| ce, amounts taxable on roch pt Stuments may not have been documents are issued relating to if service and exempted service) | | | | | | | |
| ce, amounts taxable on roch pt Stuments may not have been documents are issued relating to if service and exempted service) | | any abalement from the | | | | | |
| ce, amounts taxable on roch pt Stuments may not have been documents are issued relating to if service and exempted service) | | any abaiement from th | | | | | |
| ce, amounts taxable on roch pt Stuments may not have been documents are issued relating to if service and exempted service) | | any abalement from the | | | | | |
| ce, amounts taxable on roch pt Stuments may not have been documents are issued relating to if service and exempted service) | | | | | | | |
| ce, amounts taxable on roch pt Stuments may not have been documents are issued relating to if service and exempted service) | Oct | | Whether provision | asily assoused (YTA) |) No | | |
| ce, amounts taxable on roch pt Stuments may not have been documents are issued relating to if service and exempted service) | Oct | | Whether provision | ally associad (YYX) |) No | | |
| ce, amounts taxable on roch pt Stuments may not have been documents are issued relating to if service and exempted service) | Oct | | Whether provision | nally associated (YY)? | No No | | |
| ce, amounts taxable on roch pt Stuments may not have been documents are issued relating to if service and exempted service) | Oct | | Whether provision | nally associad (YTN |] No | | |
| ce, amounts taxable on roch pt Stuments may not have been documents are issued relating to if service and exempted service) | Oct | | | | | | |
| ce, amounts taxable on roch pt Stuments may not have been documents are issued relating to if service and exempted service) | Oct | | | | | | |
| ce, amounts taxable on roch pt Stuments may not have been documents are issued relating to if service and exempted service) | Oct | | | | | | |
| ce, amounts taxable on roch pt Stuments may not have been documents are issued relating to if service and exempted service) | Oct | | | | | | |
| ce, amounts taxable on roch pt Stuments may not have been documents are issued relating to if service and exempted service) | Oct | | | | | | |
| scuments may not have been documents are issued relating to discretos and exempted service) | Oct | | | | | | - |
| scuments may not have been documents are issued relating to discretos and exempted service) | Oct | | | | | | |
| scuments may not have been documents are issued relating to discretos and exempted service) | | Nov | Dec | Jan | Feb | Mar | Total |
| scuments may not have been documents are issued relating to discretos and exempted service) | | | | | | | |
| service and exempted service) | 9502060 | 12270558 | ٥ | 13805850 | 15374102 | 26065524 | 77318114 |
| | , vouza | ' '2'' | ٠, | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | |
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| | | 0 | 0 | | + | | " |
| o Rule 6(1) of Sennov Tax Rules. cumonis have not been issued | ، ا | sl ol | 9 | a | اه | 0 | 0 |
| | <u> </u> | | | | — - | | |
| | · • | | | | <u>" </u> _ | | |
| any in a form other than money | 1 4 | o | a | ٥ | | 0 | 0 |
| il reverse charge | | 3 | 0 | G | 0 | 0 | 0 |
| | 9802080 | 12270558 | 0 | (3505850 | 15374102 | 26065574 | 77318114 |
| | | | 0 | a | | Q . | ٥ |
| | | | | 11877752 | 6355833 | 19859229 | 58766815 |
| | | | | | | | 0 |
| | ' | | | | | | |
| | | | | | | | |
| | <u> </u> | 9 | | | | | |
| 81,9 + U1.10 + 21.11 + 01.12) | 8725881 | 9968020 | 0 | 11877252 | 8355853 | 19052229 | 50766815 |
| | 3075219 | 2301938 | 0 | 1928598 | 7018249 | 6206295 | 20531299 |
| BLE VALUE (81.14): Advalo | rem Rate | | | | | | |
| | | Taxable | Value | | | | |
| | COLE % SHEDI | | | Jan | Feb | Mar To | tal |
| | | | 3078210 | | | a : | 3076219 |
| 14 | | Total | | | | | 3078210 |
| Pertosi | | | | ' | | | |
| | | Tavable V | atue | | | | \neg |
| | Corre euro | | 1 | nat. | Feb I | Mar Tets | _ |
| em naryan cess % EDI | PASS # SUEDI | | | | | | - |
| | | 10001 | - 1 | | | | |
| | | | | | | | |
| | | | | 970001 | Qarece | EESSAI [| 2274782 |
| | 430671 | | 0 | 270001 | 982555 | 555531 | 2874387 |
| | | | 0 | 0 | 0 | 0 | 0 |
| | | | | | 942555 0 982555 | | 2574382 0 2674382 |
| T C TO | ixable Rato Grishi Kelyan Goes % EDU O IT Rules) ixable Rate | ### A PLANT COSE % EDU COSE % SHILD STANLE VALUE (B1.14): Advalorem Rate STANLE VALUE (B1.14): Advalorem R | Amy or a form or her trush money | Any or a form other than entropy | Amy in a form other than money | Anni | Amy or a form other than more 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 |

| PART 82 • For Service Receiver | | |
|---|------|--|
| 17411 68 - 141 641 115 116 116 116 116 116 116 116 116 11 | | |

FY 2016-17 H1 (April-September)

| | Ministry of Central Boar | d of Indire | ect Taxe | 25 21 | l Revenue id Custon | 15 | | | |
|----------------|--|---------------------|--------------|--------------------|------------------------|--|--|--------------|-------------|
| | (Return under Section 70 of | | orm ST - 3 | | a 7 of Service T | ax Rules, 1994) - i | Filed | | |
| | | | | | | | | | |
| Observat | lon Report | | | | | | | | Remarks |
| S11to. | Code | | Error | | | | | | Remarks |
| | | | | | | | | | |
| | - General Information | | | 'es | | | | | |
| A1. F | Original Return Revised Return | - | <u>-</u> - | 10 | | | | | |
| | STC Number | | | _ | 280N50002 | | 16 | | |
| | Return Number | | | ATCSO ATIN D | | 0120_CTZ_100A10 | 10 | | |
| \ F | Name of the Assessee Trade Name | | | | NFRACON PRIVA | TE LIMITEO | | | |
| J- | Commissionerate | | | nacio: | Y-VII-S G HIGH | WAVEAST | | | |
| I ⊩ | Division | | | RANGE | | IIAI EKSI | | | |
| | Range Address of Registered Unit | | | | | ENTRE,52 FIRST FI | LOOR AHMEDABAI | 380009 | |
| | Due date filing for this return | | | 5/10/20 | | | | | |
|] | Actual date of filing | | - 1 | 7/10/20 | 115 | ··· | | | |
| | No. of days beyond due date Financial Year | | | 2016-20 | 17 | | | | |
| - | Return for the period | | / | lori-Se | otember | | | | |
| A5. | The state of the s | aliand under Rule 2 | fet feat | | | | | | |
| A0.1. | Has the Assessee opted to operate as "Large Taxpayer" Unit ["YTM"] (As d of the Central Excise Rules, 2002 read with Rule 2 (1) (c)(cc) of | | | No. | | | | | |
| | If rophy to column A&1 is Y, name of Large Taxpayer Unit opted for | | | 500201 | A061 | | | | |
| A7. | Premisos Gode Number Constitution of assessee | | | | ed Private Limited | Сопралу | | | |
| F156 | | | | | | | | | |
| A9 - Tax | able Service(s) for which Tax is being paid | | | | | Sub Clause | | | |
| Business : | Description of Taxable Services | | (| (220) | | | | | |
| Constructi | on services effer than residential complex, including commercial/industrial buildings or cr | ni structures | | (zzq) | | | | | |
| | invi serecce | vice for which Ta | | (22228) (22228) | esinose auxiliara | service | | | |
| | Taxable Sel | AICO TOL MITTER 19 | x is nemy b | | 23111823 WANNES | | | | |
| A10 - A1 | sessee is liable to pay Service Tax on this taxable service as | | | | | | | | |
| A10.1 | | | | | | ider under Section | | | |
| A10.2 | | | | l cours | | iver under Section rovison to Section | | | |
| A10.3 | | | | | | rovison to Section | | | |
| A10.4 A10.5 | If covered by | A10.3 above, then | the percents | go of S | orvice Tax Payabi | e as Provider of Se | rvice 0% | | |
| A10.5 | If covered by A | 410.4 above, then t | he parcentag | e of Se | rvico Tax Payabie | as Recipient of Se | ervico 0% | | |
| | | | | | | | | | |
| ATTE | emptions | Use the t | ************ | led her | ofit of any exemp | tion Houfication (" | וייאין אס | | |
| A11,1 | | 103 | | | | | | | |
| | | | | | | | | | |
| A12 - A | patements | | | | | | | | |
| A121 | | Has ar | ny abatemeni | t from l | he value of servic | es been claimed (*) | TTHT) NO | | |
| | | | | | | | | | |
| A13 - P | ovisional Assessment | | | | | | | | |
| A13.1 | | | | | Whether provis | ionally assossed (" | YTN) No | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | P. Vilia of Washing Samine and Pandae You Samelia | | | | | | | | |
| PART - | B - Value of Taxable Service and Service Tax Payable | | | | | | | | |
| | 1 - For Service Provider Month | Apr | May | | Jun | Jul | Aug | Sep | Total |
| SLNo. | Month Gress Amoura (excluding amounts section of in advance, amourts taxable on robeigh basis, for which bits invoices/draftans or any other documents may not have been | | <u>-</u> | | | | | | |
| 81.1 | basis, for which pasternoces assains or any other documents are insued from which pasternoces what are or any other documents are insued retaining to service provided or to be provided (including export of service and exempted service) | 0 | | 0 | C | ' | • | ا ا | ٩ |
| | Amount recovered in advance for services for which became account and or any other | | <u> </u> | 0 | | | 0 | 0 0 | |
| 812 | documents have not been issued. Amount taxable on recessibasis under third proviso to have 5(1) of Service Tax Pures. | | | | | | | 0 0 | 0 |
| 81.3 | 1094 for which billishmolosuchaltans or any other documents have not been issued Amount taxable for services provided for which billishmolesuchaltans of any other | | | | | | | 0 0 | 0 |
| 814 | Amount turbible for services provided by which beturnoces character of any one- documents have not been strated. Money equivalent of other considerations charged, if any, in a form other than money. | o | | 0 | | | 1 | 0 0 | 0 |
| 815 | Amount on which Service Tax is payable under partial reverse charge | | | - 0 | ····· | | | 0 0 | 0 |
| 81.7 | Gross Tasable Amount B1.7 = (B1.1 + B1.2 + B1.3 + B1.4 + B1.5 + B1.6) | · · · · · · | | 0 | | | | 0 0 | 0 |
| 618 | Amount charged against export of service provided or to be provided | 0 | | 0 | | | <u> </u> | 0 0 | 0 |
| B1.9 | Amount charged for exempted service provided or to be provided (other than export of service often at B1.8 above) | 0 | | -0 | | | 0 | 0 0 | |
| B1.10 | Amount changed as Pure Agent Amount claimed as shalement | 0 | | - | | | 0 | 0 0 | 0 |
| B1.12 | Any other amount claimed as deduction 0 | 0 | | 0 | | | 0 | 0 0 | 0 |
| | Total Amount Clarged as Deduction B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12) | ٥ | ı | 0 | | 0 | 0 | 0 0 | וט |

| Selection of the provided for advance provided foreign and exempted service) | 4 20205-5 30824817 0 0 0 0 0 0 0 0 0 0 0 0 | A Service Provider under Section 85(1) Yes A Service Receiver under Section 85(1) I/o A Service Receiver under section 85(1) I/o A Service Receiver under section 85(1) I/o A Service Receiver under service Section 85(1) I/o A Service Receiver under service under provide to Section 85(1) I/o A Service Receiver under service section 95(1) I/o Il control by AICA above, then the precentage of Service Tax Psychia as Provider of Section 95(1) I/o If control by AICA above, then the precentage of Service Tax Psychia as Provider of Service 95(1) If control by AICA above, then the precentage of Service Tax Psychia as Receiver of Service 95(1) If control by AICA above, then the precentage of Service Tax Psychia as Receiptant of Service 95(1) If see the AICA above, then the precentage of Service Tax Psychia as Receiptant of Service 95(1) If see the AICA above, then the precentage of Service Tax Psychia as Receiptant of Service 95(1) If see the AICA above, then the precentage of Service Tax Psychia as Receiptant of Service 95(1) If see the AICA above, then the precentage of Service Tax Psychia as Receiptant of Service 95(1) If see the AICA above, then the precentage of Service Tax Psychia as Receiptant of Service 95(1) If see the AICA above, the AICA above | 10 Accessed in liable to pay Service Tax on this text his service as Accessed in liable to pay Service Tax on this text his service as Accessed in liable to pay Service Tax on this text his service as Accessed in liable to pay Service Tax on the liable t | 10 Accessed in Table to pay Service Tax on this batch to gaving and service as Accessed printed trained football (10) No. Accessed printed footbal | April |
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| A Service Provider under Section 85(1) Yes | 2020645 30824817 0 0 0 0 0 0 0 0 0 0 0 0 | A Service Provider under Section (5(1) Yes A Service Receiver under general severes between under general (cont. (5(1) No. A Service Receiver under partial severes between under provision (5(2) No. A Service Receiver under partial severes between under provision (5(2) No. A Service Receiver under partial severes between under provision (5(2) No. If covered by Affo.4 above, ben the percentage of Service Tax Psystals as Provider of Service If covered by Affo.4 above, ben the percentage of Service Tax Psystals as Recipient of Service If covered by Affo.4 above, ben the percentage of Service Tax Psystals as Recipient of Service If covered by Affo.4 above, ben the percentage of Service Tax Psystals as Recipient of Service If covered by Affo.4 above, ben the percentage of Service Tax Psystals as Recipient of Service If covered by Affo.4 above, ben the percentage of Service Tax Psystals as Recipient of Service If covered by Affo.4 above, ben the percentage of Service Tax Psystals as Recipient of Service If covered by Affo.4 above, ben the percentage of Service Tax Psystals as Recipient of Service If covered by Affo.4 above, bent the service If covered by Affo.5 above, bent the service If covered by Affo.6 above, bent the service If covered | A Service Provider and Color De Filips A Service Provider ander Section REIO A Service Provider and Section REIO BETWEEN REIO PROVIDER A Service Provider ander Section REIO BETWEEN REIO PROVIDER BETWEEN RE | A Service Trender under Scholar 18(1) 15 1 | A Service Provider Section 15(0) 195 |
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| A13.5 | 2020645 30824817 0 0 0 0 0 0 0 0 0 0 0 0 | It covered by AID.4 above, then the percentage of Service Tox Payable as Recipient of Service Nat the assessor evaluate benefit of any exemption Notification (YYYN) Ves | 11. Example | 11. Example | |
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| SLINO Notification No. Notification SL No 1 925/01/2-ST 1 1 A12 - Abalements A13 - Provisional Assessment A13 - Provisional Assessment A13 - Provisional Assessment A13 - Provisional Assessment A14 - Abalements A15 - Abalements A15 - Abalements A15 - Abalements A15 - Abalements A16 - Abalements A17 - Abalements A18 - Provisional Assessment A18 - Provisional Assessment A19 - Abalements Assessment A19 - A | 2020645 30824817 0 0 0 0 0 0 0 0 0 0 0 0 | Notification No. Notification St. No 1 | 12 | 12- Abditional Assessment | 10 |
| SLINO Notification No. Notification SL No 1 925/01/2-ST 1 1 A12 - Abalements A13 - Provisional Assessment A13 - Provisional Assessment A13 - Provisional Assessment A13 - Provisional Assessment A14 - Abalements A15 - Abalements A15 - Abalements A15 - Abalements A15 - Abalements A16 - Abalements A17 - Abalements A18 - Provisional Assessment A18 - Provisional Assessment A19 - Abalements Assessment A19 - A | 2020645 30824817 0 0 0 0 0 0 0 0 0 0 0 0 | Notification No. Notification St. No 1 | 12 | 12- Abditional Assessment | 10 |
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| 2000 | 20725646 22781360 | V211/5 R1 14 x (R1 7 - R1 13) 2615720 9435330 1526859 4357201 2754774 2976545 22751520 | Taxable Rate Taxable Rate Taxable Rate Taxable Value Taxable Rate Taxable | Taxable Rate Taxa | Taxable Rate Taxa |
| | | - STATE OF THE PARTY OF THE PAR | Life Tax Rate % Swarthh Bharat Cess Krisht Kalyan Cess % EDU Cess % SHEDU Cess Jul Aug Sep Total | Like Tax Rate % Swarchh Bharat Cess Krisht Kalyan Cess % EDU Cess % SHEDU Cess Jul Aug Sep Total | Same Figure Same |
| | San Total | Rato-wise break up of NET TAXABLE VALUE (B1.14): Advatorem Rate | 1 14 0 0 0 0 0 0 0 2675720 0 0 0 0 12114250 | 1 14 0.5 0 0 0 0 2675720 0 0 0 0 12114250 | 1 14 15 15 15 15 15 15 |
| TAXABLY 7 Unusual VIII III III III III III III III III I | | Rato-wise break up of NET TAXABLE VALUE (B1.14): Advatorem Rate Taxable Rate Taxable Value | Total 2675720 0 0 0 0 12114550 | Total 2575720 0 0 0 0 12114550 | Signature Specific Rate (applicable as per Rule 6 of ST Rulas) Signature |
| | 0 0 12114050 | Rate-wise break up of NET TAXABLE VALUE (B1.14): Advatorem Rate Taxable Rate Taxable Value Swarth Bharat Cess Krishi Kalyan Cess % EOU Cess % SHEDU Cess Jul Aug Sep Total | Taxable Rate Taxable Rate Taxable Value | Taxable Rate Taxable Rate Taxable Value | Si.Ho. Tax Rate Swachh Bharat Coss Krishi Kalyan Coss EDU Cess SHEDU Cess Jul Aug Sep Total |
| | | Rato-wise break up of NET TAXABLE VALUE (B1.14): Advalorem Rate Taxable Value | Tax Rate | Tax Rate | Sillo Tax Rale Swachh Bharat Coss Krishi Kalyan Coss EDU Cess SilEDU Cess Jul Aug Sep Total |
| | | Rato-wise break up of NET TAXABLE VALUE (B1.14): Advalorem Rate Taxable Value | Total 0 0 0 0 0 0 0 0 0 | Total 0 0 0 0 0 0 0 0 0 | Total 0 0 0 0 0 0 0 0 0 |
| Tak Raje 5 Swatchi Bilatat Coss (Albai) Albai Al | Sep Total | Rata-wise break up of NET TAXABLE VALUE (B1.14): Advalorem Rate | 13.17 Service Tax payable 10 10 10 10 10 10 10 1 | 13.17 Service Tax payable 10 10 10 10 10 10 10 1 | 81.17 Service 132 payada |
| | | Taxable Rate | 13.17 Service Tax payable 10 10 10 10 10 10 10 1 | 13.17 Service Tax payable 10 10 10 10 10 10 10 1 | 81.17 Service 132 payada |
| 51.17 Service (a) populate | 0 0 | Taxable Nation Taxable | 13.19 Not Service Tax payable B1 19 = (B1 17 - B1 18) 374501 1321356 214016 610008 385658 283730 31893 | 13.19 Not Service Tax payable B1 19 = (B1 17 - B1 18) 374501 1321366 214016 610008 385668 283730 31893 | 81 19 (ES 4 24 04 0 CES payable 81.19 = (B1.17 - B1.18) 374501 1321355 214016 510008 385568 283730 31893 |
| GF.18 Legs wand U cest payang | 3189389 | Rata-wise break up of NET TAXABLE VALUE (B1.14): Advalorem Rate Taxable Rate Swachh Bharat Cess | | | |
| | 0 0 0 3 283730 3183383 0 0 0 0 | Rate Rate Rate Taxable Rate Taxable Value Taxable Valu | 11 20 Education Cess payable 0 0 0 0 | | |
| 81.20 Education Coss payable 0 0 0 0 | 3 283730 31893 0 0 | Swachh Bharat Coss Krishi Kalyan Coss % EDU Coss % SHEDU Coss Taxable Value Swachh Bharat Coss Strable Value Swachh Bharat Coss Swachh Bharat Coss Strable Value Swachh Bharat Coss Swach | 120 Education Cess payable | | |
| 71.12 74.7 44.4 44.4 44.4 44.4 44.4 44.4 44. | 0 0 | | 1.1.14 NET TAXABLE VALUE B1.14 = (B17 - B1.13) 265 94,3530 1528889 43,5701 275474 202866 227813 1.1.15 Service Tax Rate-wise break up of NET TAXABLE VALUE (B1.14): Advatorem Rate | 1.1.14 NET TAXABLE VALUE B1.14 = (B17 - B1.13) 265 276 277 2025546 2278 27 | 1.14 NET TAXABLE VALUE B1.14 = (B1.7 - B1.13) 275720 943830 1528589 4357.01 275474 2025546 227812 27614 NET TAXABLE VALUE B1.14 = (B1.7 - B1.13) 275720 943830 1528589 4357.01 275474 2025546 227812 27614 2767200 276720 |
| United States St | | DO-01 V | | | State Service Taxable Rate Swachh Bharat Cess Krishi Kalyan Cess Shedu S |
| Dite agricosce vace bine (U.) Torio) | 2020646 22781300 | VALUE R1 14 x (R1 7 - R1 13) 2675720 9438333 1526689 4357201 2754774 2026646 2276130 | Taxable Rate Taxable Rate Taxable Rate Taxable Value Taxable Rate Taxable | Taxable Rate Taxa | Taxable Rate Taxa |
| Dite agricosce vace bine (U.) Torio) | | | Taxable Rate Taxable Rate Taxable Rate Taxable Value Taxable Rate Taxable | Taxable Rate Taxa | Taxable Rate Taxa |
| | | ALANCE DITTE - TANA - T | Life Tax Rate % Swarthh Bharat Cess Krisht Kalyan Cess % EDU Cess % SHEDU Cess Jul Aug Sep Total | Like Tax Rate % Swarchh Bharat Cess Krisht Kalyan Cess % EDU Cess % SHEDU Cess Jul Aug Sep Total | Same Figure Same |
| Taxable Rate Taxable Value | | Trace of the Control | 1 14 0 0 0 0 0 0 0 2675720 0 0 0 0 12114250 | 1 14 0.5 0 0 0 0 2675720 0 0 0 0 12114250 | 1 14 15 15 15 15 15 15 |
| | Sep Total | Rato-wise break up of NET TAXABLE VALUE (B1.14): Advatorom Rate | 1 14 05 0 0 0 0 0 12114550 Total 2575720 0 0 0 0 0 12114550 13.16 Specific Rate (applicable as por Rule 6 of ST Rulas) Taxable Rate Taxable Rate Taxable Rate Taxable Rate Taxable Rate Total 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 1 14 05 0 0 0 0 0 12114050 Total 2675720 0 0 0 0 0 12114050 13.16 Specific Rate (applicable as per Rule 6 of ST Rules) Taxable Rate Taxable Rate Taxable Rate Taxable Rate Taxable Rate Taxable Rate Taxable Value Total 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 1 14 05 0 0 0 0 2675720 0 0 0 0 12114550 Total 2675720 0 0 0 0 0 12114550 S1.16 Specific Rate (applicable as per Rule 6 of ST Rulas) Taxable Rate Taxable Rate Taxable Rate Taxable Rate Taxable Rate Taxable Rate Taxable Value Total 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 |
| Tax valve 7 amount and a second a second and | | Rate-wise break up of NET TAXABLE VALUE (B1.14): Advalorem Rate Taxable Rate Taxable Value | Total 2875720 0 0 0 0 12114050 | Total 2575720 0 0 0 0 12114250 | Total 2575720 0 0 0 0 12114250 |
| Tax Aut v A direction and the second | | Rato-wise break up of NET TAXABLE VALUE (B1.14): Advalorem Rate Taxable Rate Taxable Value | Total 2675720 0 0 0 0 12114550 | Total 2575720 0 0 0 0 12114550 | Signature Specific Rate (applicable as per Rule 6 of ST Rulas) Signature |
| | | Rato-wise break up of NET TAXABLE VALUE (B1.14): Advatorem Rate Taxable Rate Taxable Value | 11.16 Specific Rate (applicable as per Rule 6 of ST Rules) Taxable Rate Taxable Rate Taxable Rate Taxable Value Taxable Rate Taxable Rate Taxable Value Taxable Rate Taxable Rate Taxable Value Taxable Value Taxable Rate Taxable Rate Taxable Value Taxable Value Taxable Rate Taxable Rate Taxable Value Taxable Value Taxable Value Taxable Rate Taxable Value Taxable Value Taxable Value Taxable Rate Taxable Value Taxable Va | 11.16 Specific Rate (applicable as per Rule 6 of ST Rules Taxable Rate Ta | State Specific Rate State Stat |
| | | Rato-wise break up of NET TAXABLE VALUE (B.1.14): Advatorem Rate Taxable Rate Taxable Rate Swachh Bharat Cess Krishi Kalyan Cess % EDU Cess % SHEDU Cess Jul Aug Sep Total | 11.16 Specific Rate (applicable as per Rule 6 of ST Rules) Taxable Rate Taxable Rate Taxable Rate Taxable Value Taxable Rate Taxable Rate Taxable Value Taxable Rate Taxable Rate Taxable Value Taxable Value Taxable Rate Taxable Rate Taxable Value Taxable Value Taxable Rate Taxable Rate Taxable Value Taxable Value Taxable Value Taxable Rate Taxable Value Taxable Value Taxable Value Taxable Rate Taxable Value Taxable Va | 11.16 Specific Rate (applicable as per Rule 6 of ST Rules Taxable Rate Ta | State Specific Rate State Stat |
| | | Rato-wise break up of NET TAXABLE VALUE (B.1.14): Advatorem Rate Taxable Rate Taxable Rate Swachh Bharat Cess Krishi Kalyan Cess % EDU Cess % SHEDU Cess Jul Aug Sep Total | 11.16 Specific Rate (applicable as per Rule 6 of ST Rules) Taxable Rate Taxable Rate Taxable Rate Taxable Value Taxable Rate Taxable Rate Taxable Value Taxable Rate Taxable Rate Taxable Value Taxable Value Taxable Rate Taxable Rate Taxable Value Taxable Value Taxable Rate Taxable Rate Taxable Value Taxable Value Taxable Value Taxable Rate Taxable Value Taxable Value Taxable Value Taxable Rate Taxable Value Taxable Va | 11.16 Specific Rate (applicable as per Rule 6 of ST Rules Taxable Rate Ta | State Specific Rate State Stat |
| 1 1 10 10 10 10 10 10 1 | | Ratio-wise break up of NET TAXABLE VALUE (B1.14): Advatorem Rate Taxable Rate Taxable Rate Swachh Bharat Cess Krishi Kalyan Cess % EDU Cess % SHEDU Cess Jul Aug Sep Total | 11.16 Specific Rate (applicable as per Rule 6 of ST Rules) Taxable Rate Taxable Rate Taxable Rate Taxable Value Taxable Rate Taxable Rate Taxable Value Taxable Rate Taxable Rate Taxable Value Taxable Value Taxable Rate Taxable Rate Taxable Value Taxable Value Taxable Rate Taxable Rate Taxable Value Taxable Value Taxable Value Taxable Rate Taxable Value Taxable Value Taxable Value Taxable Rate Taxable Value Taxable Va | 11.16 Specific Rate (applicable as per Rule 6 of ST Rules Taxable Rate Ta | State Specific Rate State Stat |
| | 0 0 12114050 | Rate-wise break up of NET TAXABLE VALUE (B1.14): Advalorem Rate Taxable Rate Taxable Value Swarth Bharat Cess Krishi Kalyan Cess % EOU Cess % SHEDU Cess Jul Aug Sap Total | Taxable Rate Taxable Rate Taxable Value | Taxable Rate Taxable Rate Taxable Value | Si.Ho. Tax Rate Swachh Bharat Coss Krishi Kalyan Coss EDU Cess SHEDU Cess Jul Aug Sep Total |
| 81.16 Specific Rate (applicable as per Rule 6 of ST Rulea) | | Rate | Tax Rate | Tax Rate | Sillo Tax Rale Swachh Bharat Coss Krishi Kalyan Coss EDU Cess SilEDU Cess Jul Aug Sep Total |
| | · · | Rate Factor Fac | Total 0 0 0 0 0 0 0 0 0 | Total 0 0 0 0 0 0 0 0 0 | 132 NATE \(\) |
| Tax Rate 75 GWallit Blistat Grass (Nicol) Canyan Gr | Pan Total | Taxable Rate Taxable Value B1.14 : Advalorem Rate Taxable Value | 374501 1321366 214016 610003 355668 283700 31893 31.15 Less R and D Cess payable 0 0 0 0 0 31.19 Not Service Tax payable 81.17 - 81.18 374501 1321366 214016 610003 385668 283700 31893 31.19 Not Service Tax payable 81.17 - 81.18 374501 1321366 214016 610003 385668 283730 31893 31.19 Not Service Tax payable 81.17 - 81.18 374501 374 | 31.17 Service Tax payable 3 1 5 2 1 40 1 6 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | B1.17 Service Tax payable 374601 1321368 214016 610003 355668 283730 31830 |
| 10(4) | | Taxable Rate | 13.17 Service Tax payable 10 10 10 10 10 10 10 1 | 13.17 Service Tax payable 10 10 10 10 10 10 10 1 | 81.17 Service 132 payada |
| B417 Septe Tanana Tanan | | Taxable Rate | 13 15 Less R and D Cess payable 0 0 0 0 0 0 0 0 0 | 13 15 Less R and D Cess payable 0 0 0 0 0 0 0 0 0 | B1 18 Less R and D Cess payable 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 |
| SET IT SERVED TAX PAYAGE | 0 0 | Taxable Rate | 13.19 Not Service Tax payable B1 19 = (B1 17 - B1 18) 374501 1321356 214016 610008 385658 283730 31893 | 13.19 Not Service Tax payable B1 19 = (B1 17 - B1 18) 374501 1321366 214016 610008 385668 283730 31893 | 37.16 (ESF 4 240 0 CEPT payable 81.19 = (81.17 - 81.18) 37.4501 1321356 214016 510008 385568 283730 31893 |
| BIT 18 LESS R BITO LESS EN PAIRS | 318933 | Rate Rate Faxable Rate Faxab | 3.19 Reference (as payable 9) 19 = (0.17 - 0.119) | 3.19 Reference (as payable 91.19 = (01.17 - 01.19) | B1.19 Ret Service Lat payable B1.19 (0.17 - 0.18) |
| Billy Ret Service Tax payable Billy = (Billy - Bills) | 0 0 0 318933 0 0 | Rate Page | اه اها اها اها اها اها اها اها اها اها | 11 20 Education Cess payable 0 0 0 0 | 81:20 Education Cass payable 0 0 0 0 |

FY 2016-17 H2 (October - March)

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 Report Remarks SI,No. Code Error PART - A - General Information Yes Original Return Revised Return No AATCS0280NSD002 STC Number AATCS0290HSC002_WT0701A001_ST3_102016 SATVA INFRACON PVT LTD Raturn Number Name of the Assessor SATVA INFRACON PRIVATE LIMITED Trade Namo Commissionerate Division AJ. Range Address of Registered Unit 30/01/2017 Due date filing for this return Actual date of filing 27/02/2018 No. of days beyond due date 2016-2017 A4. Financial Year A5. Return for the period A6. Has the Assessee opted to operate as "Large Taxpayer" Unit ["TN] [As defined under Rule 2(s) (es) of the Central Excise Rules, 2002 road with Rule 2 (t) (c);c) of A5.1. AS.2. If reply to column AS.1 is "Y", name of Large Taxpayer Unit opted for A7. Promises Code Number Registered Private Limited Company AB. Constitution of assesses A9 - Taxable Service(s) for which Tax is being paid Sub Clause Description of Taxable Services Business auxiliary service Construction services other than residential complex, including commercial/industrial buildings or oval structures (22Q) (11113) Taxable Service for which Tax is being paid: Business auxiliary service A10 - Assessee is flable to pay Service Tax on this taxable service as A Service Provider under Section 68(1) Yes
A Service Receiver under Section 68(2) No A10.1 A10.2 A Service Provider under partial reverse charge under provison to Section 68(2) No A10.3 A Service Receiver under partial reverse charge under provision to Section 65(2) No
If covered by A10.3 above, then the percentage of Sorvice Tax Payable as Provider of Sorvice OM A10.4 A10.5 If covered by A19.4 above, then the per contage of Service Tax Payable se Recipient of Service | 0% A10.6 A11 - Exemptions Has the assessee availed benefit of any exemption Hotification (YTR') No A11.1 A12 - Abatements Has any abatement from the value of services been claimed ["YFN"] No A12.1 A13 • Provisional Assessment Whether provisionally assessed (YTH') No A13.1

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

| SI.No. | Manih | Oct | Nov | Dec | Jan | Feb | Mer | Total |
|--------|--|-----|-----|-----|----------|-----|-----|---------------|
| B1 1 | Gross Amount (excluding amounts received in advance, amounts tassable on receipt casts, for which Distance(eschasians or any other documents may not have been second) for which betains constitutions or any other documents are assetted relating to service provided on to be provided (including export of service and autompted service) | a | o | 0 | a | o | 0 | - |
| 81.2 | Amount received in advance for services for which be standard stratage or any other documents have not been issued | 0 | Ð | ٥ | 0 | 0 | 0 | |
| 81.3 | Amount assable on recept basis under third provise to fade 6(1) of Service Tax Ruses, 1994 for which bits/hive/ces/challans or any other documents have not been issued | q | 0 | ٥ | a | ٥ | 0 | |
| B1.6 | Amount taxable for services provided for which bills/anvoices/challans or any other documents have not been issued. | ٥ | 0 | 0 | 0 | 0 | 0 | |
| B1.5 | Money equivalent of other considerations charged, if any, in a form other than money | 0 | 0 | Q | 0 | 0 | 0 | |
| B1.5 | Amount on which Service Tax is payable under partial reverse charge | 0 | 0 | 0 | <u> </u> | . 0 | | |
| 81.7 | Gross Taxable Amount 81.7 = (81.1 + 81.2 + 81.3 + 81.4 + 81.5 + 81.6) | 0 | 0 | 0 | | 0 | | |
| BIB | Amount charged against export of service provided or to be provided | ů. | 0 | 0 | . 0 | 0 | | |
| 81.0 | Amount charged for exempted service provided or to be provided (other glass export of sorvice others at 81.8 above) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 81.10 | Amount charged as Pute Agent | 0 | 0 | 0 | | . 0 | ٥! | |
| B1.11 | Amount clamed as abstement | 0 | . 0 | | 0 | 0 | 0 | |
| 81.12 | Any other amount distince as deduction 0 | ٥ | 0 | 0 | 0 | | 0 | |
| 81.13 | I ctal Amount Claimed as Occasion 81.13 = [\$1.5 + \$1.9 + \$1.10 + \$1.11 + \$1.12 } | 0 | ٥ | 0 | ٥ | | ٥ | |
| B1.14 | NET TAXABLE VALUE B1.14 • (B1.7 - B1.13) | o o | 0 | 0 | 0 | | . 0 | |

| | <u></u> | | | | | | | |
|--|--|--|--|---|---|--|---|--|
| | | | | | | | - | · |
| | Service Tax Rate-wise break up of NET TAXABLE VALUE (B2.14): Advalor | an resta | | - | | | | |
| 82.10 | Specific Rate (applicable as per Rule 6 of ST Rules) | | | | | | | |
| | Taxable | Service for which | Tax is being paid | : Works contract | service | | | |
| | | | | | | | | |
| A10 - A | ssessee is liable to pay Service Tax on this taxable service as | | | | | | | |
| A10.1 | | | | A Service Prov | ider under Section f | (8(1) Yes | | |
| A10.2 | | | | | lver under Section E | | | |
| A10.3 | A Service Provider under partial reverse charge under provision to Section 68(2) No | | | | | | | |
| A10.4 | A Sarvice Receiver under partial reverse charge under provision to Section 68(2) Ro | | | | | | | |
| 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 I | he percentage of S | Service Tax Payable | as Recipiont of Ser | vice 0% | | |
| | <u> </u> | | | | | | | |
| A11 - Exemplions | | | | | | | | |
| A11.1 | | Hzs the a | ssessor availed b | enefit of any exemp | tion Notification ("Y" | TN') Ho | | |
| A11.1 | | | | , , , , , | | | | |
| | | | | | | | | |
| A12 - A | batements | | | | | | | |
| | | | | | been alalmed my | PND V- | | |
| A12.1 | | Has as | ny abatement from | tue Asine of Relate | es been claimed ("Y | 7N') Yes | | |
| A12.2 N | follification No. and St. No. In the Notification under which such abats | ment is availed | | | | | | |
| = | Notification No. | | itlan SL No | ¬ | · | _ | | |
| SI. No | Routication No. | ··· | XSX+) | ⊣ | | | | |
| <u>'</u> | GUIRGI (PS.4) | | | | | | | |
| A13 . P | roylsional Assessment | | | | | | | |
| X13-11 | | | | | | | | |
| | | | | | | | | |
| | The second secon | • | | | | • | • | |
| | | | | | | | | |
| A13.1 | | | | Whether provis | ionally assessed ("Y" | מאן ואיז ואיז | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| PART. | B - Value of Taxable Service and Service Tax Payable | | | | | | | |
| | | | | | | | | |
| $\overline{}$ | 31 - For Service Provider | | | T = ::- | Jan | Feb | Mar | Total |
| \$1.No. | Month | Oct | Nov | Dec | | | | |
| 1 | Gross Amount (excepting amounts received in advance, amounts taxable on receipt basis, for which bits/invoices/chaffans or any other documents may not have been | | | | ، ا | 5955377 | 9644019 | 30020265 |
| B1.1 | struct) for which bits two costchatans or any other documents are is sued relating to | 14420375 | | | | | | |
| 1 - | service provided or to be provided fincluding export of service and exempted service) | 1 | | i - | 1 | | | |
| L | service provided or to be provided (including export of service and exempted service) | | | | | | | |
| B12 | service provided or to be provided (including export of service and exempted service) Amount received in advance for services for which beginning services (character) or any other formers, but not been issued. | 0 | C | | 0 | | | 0 |
| B12 | service provided or to be provided (including export of service and exempted service) Amount received in advance for services for which besieve costinations or any other | 0 | | | 0 | 0 | 0 | |
| B1.3 | service provided or to be provided (including export of service and exempted service) Amount received in advance for services for which besitive destinations or any other documents have not been issued. Amount received in advance for services for which besitive destinations or any other documents have not served have trade that opposed to be services to be a service of the services are not serviced. | 0 | c | 0 | o 0 | | | 0 |
| B1.3 | service provided or to be provided (including export of service and exempted service). Amount received in advance for annivers for which self-invoices increasing or any other documents have not been insued. Amount susuate on received bases used in that provides to label (ii) to dishort late future, 1994 to which habbarried exchanges or any other documents have not been it is used. Amount issued for services promoted for which publishmodes which are future, 1994 to which have not been its used. | 0 | | 0 | 0 | 0 | 0 | 0 |
| B13 B14 B15 | service provided or to be provided (including export of service and exempted service). Amount received in advance for annices for which believed is including or any other documents have not better historical form provide to the control service and are other form provided to the control service and are other form or other documents have not been its used. Amount leasable for services promoted for which believed to the control service and the control service a | 0 | | | 0 0 | 0 | 0 | 0 |
| B13 B14 B15 B16 | service provided or to be provided (including export of services and exempted exember). Amount received in advance for anotices for which bela invoices inclusions or any other documents have not been tissed. Amount seasage on receipt bases used it may provide to false bit 10 of service. The fuses, 1294 for which habbarricles statutures or any other documents have not been tissued. Amount leasage for services promided for which package with a new order part of the first operation of the provided in the control package of any, in a sorm other than money. Amount on which Service if as a payable under partial reverse things. | 0 | , c | | | 0 | 0 | 0 0 a |
| B13 B14 B15 B15 B17 | service provided or to be provided (including export of services and exempted exember). Amount received in advance for anothers for which belainvoices inclusions or any other documents have not been fisured. Amount seasable on receipt bases used it may provide to laide by 1) oil service Tair fuses, 1998 for which highly receives that are on any other documents have not been fisured. Amount leasable for services provided for which belainvoices/challans or any other documents have not been insued. Barry other after do other considerations charged if any, in a torm observins money. Amount on which Service if as a payable under parabil reverse charge. Gross Taisable Amount 61.7 × (10.1 × 01.2 × 01.3 × 01.4 × 01.5 × 01.6). | 0 0 0 0 14420375 | C C C | | | 0 0 0 0 5956571 | 0 | 0 0 0 0 |
| B13 B14 B15 B15 B17 | service provided or to be provided (including export of service and exempted exember). Amount received in advance for annices for which bediveroids including or any other documents have not better that do the provided of | 0 0 0 0 14420375 | C C C C C C C C C C C C C C C C C C C | | | 0 0 0 0 5956571 | 0 0 0 0 | 0 0 0 0 0 30020985 |
| B13 B14 B15 B15 B17 G15 B17 | service provided or to be provided (including export of service and exempted service). Amount received in services for endices for which believed context. Amount street and believed to the provided services are such as the provided of the services are such as the provided for which believed services provided for which believed above the services provided for which believed above to the on travel. Moreover of the services provided for which provided above the one of the one travel. But the other provided for which believed above the one travel. But the other provided are such as the other provided and the other provided and the other provided and the other provided and the other provided of the provided Amount of the provided of the provided and an export of service provided or to be provided (other than export of Amount charged organish export of service provided or to be provided (other than export of service provided or to be provided (other than export of service provided or to be provided (other than export of service provided or to be provided (other than export of service provided or to be provided (other than export of service provided or to be provided (other than export of service provided or to be provided (other than export of service provided or to be provided (other than export of service provided or to be provided (other than export of service provided or to be | 0 0 0 0 14420375 0 | 6 6 1 | | | 0 0 0 0 5956571 | 0 0 0 0044019 | 0 0 0 0 0 30020965 |
| B13 B14 B15 B15 B17 | service provided or to be provided (including export of service and exempted service). Amount received in advance for annices for which believed is including or any other documents have not better that do not be not that the not beat that do not not not that the not that do not not that the not that do not not that do not not that do not not that do not not not that do not not not not not not not not not no | 0 0 0 0 14420375 0 0 | C C C C C C C C C C C C C C C C C C C | | | 0 0 0 0 5956571 0 | 0 0 0 0 0 0 0 0 0 0 0 0 0 | 0 0 0 0 0 0 30020965 0 0 |
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| B1.3 B1.4 B1.5 B1.5 B1.7 B1.8 B1.10 B1.11 B1.12 | service provided or to be provided (including export of service and exempted service). Amount received in services in a entires for which besirvoices (including or enty other footput and the provided of the provided in the provided of the provided in the provided of the provided in the | 0 0 0 14420375 0 0 0 6652225 | | | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 0 0 0 595657 0 0 0 3573942 | 0 0 0 5044519 0 0 0 5758411 | 0 0 0 0 0 0 30020965 0 0 0 18012578 |
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| B1.3 B1.4 B1.5 C1.6 B1.7 C1.6 B1.7 C1.6 B1.10 B1.11 B1.12 B1.13 B1.14 B1.15 B1.16 B1.17 C1.10 C1 | service provided or to be provided (including export of service and exempted exember) Amount recovered in extremed its entires for which besit vivocal stranger or the certification of the certifica | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | Nov | Doc Doc 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 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 0 0 0 0 0 0 0 |

The assessee was given numerous opportunities, infact as many as 21. 12 opportunities for defending their case in person, but they have chosen to remain absent. The PH letters intimating the dates of PH were also sent on their email id "cadspatel@gmail.com" on 06.02.2022, 09.01.2023 and 23.01.2023. The Assessee was also contacted telephonically and was requested to file their reply and to attend the personal hearing. However, the assessee has not filed any defence reply with respect to the subject SCN dated 23.04.2021 knowingly for either scuttling, delaying or avoiding the proceedings initiated against them by the department. They have not turned up to show with tangible/documentary evidences that the services rendered by them do not attract service tax under Section 66B of the Act. All the acts of inaction on the part of the assessee lead me to an inescapable conclusion that the assessee has nothing on them to prove inapplicability of service tax on the services rendered by them. Under such circumstances, I am constrained to hold that the differential value of Rs. 2,76,43,929/- (Rs. 2,04,98,500/- for FY 2015-16 Plus Rs. 71,45,429/- for FY 2016-17), worked in TABLE-A & B above, as the taxable value for rendering the services by the assessee and hold that the Assessee is thus liable to service tax amounting to Rs. 40,44,097/- (Rs. 29,72,283/- for FY 2015-16 and Rs. 10,71,814/- for FY 2016-17) as worked in TABLE-A & B above, under Section 66B of the Act, instead of Service tax of Rs. 2,75,79,594/- as has been sought to be demanded under the subject SCN dated 23.04.2021. Therefore, I hold that the assessee has short paid the service tax to the extent of Rs. 40,44,097/- for 2015-16 and 2016-17 and the rest of the demand of service tax amounting to Rs. 2,35,35,497/- needs to be dropped as the same being not sustainable and legally not tenable. Thus, the service tax of Rs. 40,44,097/- is required to be recovered from them under the provisions of Section 73(1) of the Finance Act, 1994.

- I find that the assessee is registered with the department with Service Tax Registration No. AEMPR8316LST001, but they have not filed correct service tax returns and have short paid service tax due to the government as calculated in TABLE-A & B above, as required under Section 68 of the Act read with Rule 6 of Service Tax Rules, 1994. Therefore, it is apparent that the assessee had deliberately suppressed the facts of provision of the Taxable Service by not declaring the correct value of services rendered, in ST-3 Returns filed by them during the period FY 2015-16 and 2016-17, as required under Section 70 of the Act, read with Rule 7 of Service Tax Rules, 1994.
- 23. Based on above facts and discussion, I find that the assessee has contravened the provisions of (i) Section 68 of the Finance Act, 1994 read with Rule 6 of Service Tax Rules 1994 in as much as they have short paid service tax to the extent of Rs. 40,44,097/- by not declaring the correct value of service in their ST-3 Returns vis-à-vis their ITR/Form 26AS in such manner and within such period as prescribed with respect to the taxable services provided by them (ii) the provision of Section 70 of Finance Act, 1994 in as much as they had failed to assess their correct service tax liabilities under Rules 2(1)(d) of Service Tax Rules, 1994.

- 24. Having considered these factual and documentary evidences available on record, I find that the assessee has failed to assess their service tax liability correctly on the services rendered by them. Accordingly, the assessee has short paid service tax of Rs. 40,44,097/- under section 66B read with Rule 2 of Service Tax Rules 1994 for rendering taxable services by them. Therefore, I hold that the assessee has failed to pay service tax amounting to Rs. 40,44,097/-, which was required to be paid under Section 68 of the Finance Act, 1994 read with Rule 6 of Service Tax Rules 1994 for taxable services provided during FY 2015-16 and 2016-17 by them. Therefore, I hold that the assessee is required to pay service tax of Rs. 40,44,097/- and thus, the same is required to be recovered from them under the provisions of Section 73(1) of the Finance Act, 1994.
- 25. 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. 40,44,097/-.
- From the facts and discussion aforementioned, I find that in the 26. instant case the assessee had failed to assess their service tax liability correctly, accordingly there was a short payment of service tax amounting to Rs. 40,44,097/- for FY 2015-16 and 2016-17 on taxable services rendered by them. Thus, the assessee had failed to pay legitimate service tax due to the government. They had not disclosed the correct value of services rendered by them in ST-3 Returns filed by them as discussed hereinabove. 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 on them. Various Courts including the Apex Court have clearly laid down the principle that tax liability is a civil obligation and therefore, the intent to evade payment of tax cannot be established by peering into the minds of the tax payer, but has to be established through evaluation of tax payers' behaviour. The responsibility on the tax payer to voluntarily make information disclosures is much greater in the system of self-assessment. The omission or commission on the part of the assessee has clearly demonstrated their intention to evade payment of service tax, as they were very much aware of the unambiguous provisions of Finance Act, 1994 and Rules made there under. They have failed to disclose the correct value of services rendered by them and have failed to pay appropriate service tax due on services rendered by them during FY 2015-16 & 2016-17. These facts would not have come to

light if the department had not initiated inquiry on the basis of data shared by the Income Tax Department. Moreover, the government has from the very beginning placed full trust on the assessee, accordingly measures like self assessment etc. based on mutual trust and confidence have been put in place. Further, the 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 the purpose of excise & Service tax laws. Moreover, returns are also filed online without any supporting documents. All these operates on the basic and fundamental premise of honesty of the assessee; therefore, the governing statutory provisions create an absolute liability on the assessee when any provision is contravened or there is a breach of trust placed on them. Such contravention on the part of the assessee tantamount to wilful misstatement and suppression of facts with an intent to It is also evident that such fact of evade the payment of the duty/ tax. contravention and short payment of service tax by not declaring correct 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 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. 40,44,097/- is required to be recovered along with applicable interest under Section 75 of the Finance Act, 1994 from the assessee.

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

themselves liable for penalty in terms of the provision of Section 78 of the Finance Act, 1994.

- As regards, the proposal for imposition of penalty under Section 77(2) of the Finance Act, 1994, I find that the assessee has failed to assess their service tax liability correctly 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 as well under Section 77(2) of the Finance Act, 1994.
- As regards the levy of service tax for FY 2017-18 (upto June 2017), which was not ascertainable at the time of issuance of the SCN dated 23.04.2021, if the same was to be disclosed by the Income Tax department or any other source/agencies, against the said assessee, action was to be initiated against assessee under the proviso to Section 73(1) of the Finance Act, 1994 read with Para 2.8 of the Master Circular No. 1053/02/2017—CX dated 10.03.2017 and the service tax liability was to be recoverable from the assessee accordingly. However, I do not find any charges levelled for demand for FY 2017-18 (upto June 2017) in charging part of the SCN. Further, the assessee has not provided any details/information/ documents for the F.Y.2017-18 (upto June, 2017) and the department also has not adduced any information/evidence and the reason for the non disclosure has also not been made known to the department. Accordingly I refrain myself from entering in to the said period to determine liability as otherwise of assessee for service tax.
- 30. In view of the above discussion and findings, I pass the following order:

ORDER

- (i) I hereby confirm the demand of service tax of Rs. 40,44,097/- (Rupees Forty Lakh Forty Four Thousand and ninety seven only), not paid by the assessee and order to recover the same from the assessee under proviso to Sub-section (1) of Section 73 of Finance Act,1994. I further drop the rest of the demand of Service Tax of Rs. 2,35,35,497/-accordingly
- (ii) I order to charge Interest at the appropriate rate on the demand of Service tax of Rs. 40,44,097/- and to recover the same from the assessee under Section 75 of the Finance Act,1994;
- (iii) I impose penalty of Rs. 40,44,097/- 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.
- 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 said period of thirty days

(Upendra Singh Yadas

ommissioner

Central Excise & CGST,

Ahmedabad North.

F.No. STC/15-26/OA/2021

Dated- ___/03/2023

By Regd. Post AD./Hand Delivery
To
M/s. SATVA INFRACON PRIVATE LIMITED
52, FIRST FLOOR, SHREEYAS SHOPPING CENTRE,
SATDIUM HOUSE, NAVRANGPURA,
AHMEDABAD, Gujarat- 380009

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-I, Division-VII, CGST & C.Ex., Ahmedabad North.
- 7. The Superintendent (Systems), Hq., CGST & C.Ex., Ahmedabad North.
 - 5. Guard File.