


<p>आयुक्त का कार्यालय केंद्रीय वस्तु एवं सेवा कर एवं उत्पाद शुल्क ,अहमदाबाद उत्तर, कस्टम हॉउस(तल प्रथम) नवरंगपुरा- अहमदाबाद ,380009</p>		<p>Office of the Commissioner of Central Goods & Services Tax & Central Excise, Ahmedabad North, Custom House(1st Floor) Navrangpura, Ahmedabad-380009</p>
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निबन्धित पावती डाक द्वारा / By REGISTERED POST AD

फा .सं/. F.No. STC/04-105/O&A/ADC/D-II/11-12

आदेश की तारीख / Date of Order : 15.03.2019

जारी करने की तारीख / Date of Issue : 15.03.2019

द्वारा पारित/Passed by -

श्री जे. ए. खान / SHRI J. A. KHAN

प्रधान आयुक्त / PRINCIPAL COMMISSIONER

मूल आदेश संख्या /

ORDER-IN-ORIGINAL No. AHM-EXCUS-002-COMMR -02/2018-19

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 ,O-20, मेघानीनगर ,न्यु मेंटल हास्पिटल कम्पाउन्ड , अहमदाबाद -380016 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, O-20, Meghani Nagar, Mental Hospital Compound, Ahmedabad-380 016.

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 सलग्न की जाएँ)उनमें से कम से कम एक प्रति प्रमाणित होनी चाहिए। अपील से संबन्धित सभी दस्तावेज भी चार प्रतियाँ में अग्रहित किए जाने चाहिए।

The Appeal should be filed in Form No. E.A.3. It shall be signed by the persons specified in sub-rule (2) of Rule 3 of the Central Excise (Appeals) Rules, 2001. It shall be filed in quadruplicate and shall be accompanied by an equal number of copies of the

order appealed against (one of which at least shall be certified copy). All supporting documents of the appeal should be forwarded in quadruplicate.

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

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

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

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

6. अधिनियम की धारा 35बी के उपबन्धों के अंतर्गत निर्धारित फीस जिस स्थान पर पीठ स्थित है, वहां के किसी भी राष्ट्रीयकृत बैंक की शाखा से न्यायाधिकरण की पीठ के सहायक रजिस्ट्रार के नाम पर रेखांकित मांग ड्राफ्ट के जरिए अदा की जाएगी तथा यह मांग 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 1.00रुपैया का न्यायालय शुल्क टिकट लगा होना चाहिए।

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

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

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

विषय: -कारण बताओ सूचना:

Sub : Proceedings initiated vide Show Cause Notice bearing No. STC/04-105/O&A/ADC/D-II/11-12 dated 20.11.2018 issued to M/s. Corrttech International Pvt. Ltd., 22 Second Floor, Dhara Centre, Vijay Char Rasta, Navrangpura, Ahmedabad.

Brief Facts of the Case -

M/s. Corrttech International Pvt. Ltd., 22 Second Floor, Dhara Centre, Vijay Char Rasta, Navrangpura. Ahmedabad (hereinafter referred to as 'the assessee') are registered with the Service Tax Department and are holding Service Tax Registration No. AAACC0134GST001 under the category of Erection, Commission and Installation Service, Works Contract Service, Consulting Engineer Services, Construction Services, Maintenance or Repair Service & Transport of Goods by Road.

2. During the course of audit by CERA and scrutiny of service tax records pertaining to the period 2006-07 to 2007-08, it was noticed that:

- i. the assessee had not paid service tax within prescribed time limit and had made **delayed payment** of service tax totally amounting to **Rs.5,48,12,700/-** during the period from April 2006 to February 2008.
- ii. the delayed payment was ranging between 7 days and 657 days and the assessee had not paid penalty for delayed payment as prescribed under Section 76 of Finance Act, 1994. The penalty was worked out to the tune of **Rs. 38,43,885/-** and the same is detailed in **Annexure-'B'** appended to the show cause Notice.
- iii. the assessee was requested to pay the penalty amounting to **Rs. 38,43,885/-** for the delay in payment of Service Tax but the assessee vide reply dated 22.02.2011 made reference to provision of Section 76 of the Finance Act, 1994 with subject to section 73(3) of the Finance Act, 1994 and submitted that on the basis of the said statutory provisions, if the Service tax along with interest is paid by them on the basis of their own ascertainment, then no show cause notice can be issued, leave alone charging of penalty from them.
- iv. the assessee was required to pay service tax within prescribed time limit as per the provisions of section 68 of the Finance Act 1994 read with Rule 6 of the Service Tax Rules, 1994. However, the said assessee did not pay the service tax within the prescribed time limit and therefore, was liable to pay penalty under Section 76 of the Finance Act, 1994.

3. With the introduction of Finance Act, 2001, service tax is payable on self assessment basis. As per Rule 2(1)(b) of Service Tax Rules, 'assessment' includes self assessment of service tax by the assessee, reassessment, provisional assessment, best judgment assessment and any order of assessment in which the tax assessed is NIL; determination of the interest on the tax assessed or reassessed.

4. Thus, it is the duty of service provider to make self assessment of tax due in respect of services provided by him in a particular period and pay the tax on the basis of self assessment. The service tax payable is to be self assessed considering the CENVAT Credit/exemptions/abatements, if any availed.

5. Further, on a bare reading of Section 76 of the Act it is evident that where any person liable to pay Service tax, fails to pay the same, he is liable to pay in addition to the tax and interest thereon, penalty which shall not be less than one hundred rupees per day till the date of payment and the present case is also one of the case for the penalty under Section 76 for failure to pay service tax on due dates.

6. Since the said assessee had not discharged service tax liability in time, it appeared that M/s Corrttech International Pvt. Ltd. contravened the provisions of Section 68 of Finance Act 1994 read with Rule 6 of the Service Tax Rules 1994, inasmuch as

they failed to pay the correct service tax on due dates and thereby rendered themselves liable to mandatory penalty under Sections 76 of Finance Act 1994.

7. In view of above a Show Cause Notice was issued to the assessee, imposing Penalty amounting to Rs. 38,43,885/- (Rupees Thirty Eight Lakhs Forty Three Thousand Eight Hundred and Eighty five only), under Section 76 of the Finance Act, 1994, as they failed to pay the Service Tax on due date.

PERSONAL HEARING AND WRITTEN SUBMISSION OF THE ASSESSEE:

8. Personal hearing in this matter was held on 21.01.2019, wherein Shri Rashmin Vaja, Chartered Accountant, appeared on behalf of the assessee. They contended that the SCN was hit by limitation. They submitted their written submissions vide letter dated 19.01.2019, during the course of personal hearing, the gist of which is as under:

- (i) M/s. Corrtch International Pvt. Ltd., (hereinafter referred to as "assessee") is engaged in the business of providing taxable service i.e. Erection, commissioning or installation service, Construction of commercial structures, Maintenance & Repair Services as defined under section 65 of the Finance Act, 1994 (as amended from time to time). Assessee has obtained Service Tax Registration under the category of Erection, commissioning or installation service, Construction of commercial structures, Maintenance & Repair Services, Works Contract Service and Transport of Goods by Road and having Service Tax Registration No. AA ACCO134GST001.
- (ii) During the course of audit by CERA and scrutiny of service tax records, it was noticed that the assessee had not paid service tax within prescribed time limit and had made delayed payment of service tax amounting to Rs.5,48,12,700/- during the period from April 2006 to February 2008. The delayed payment was ranging from 7 days to 657 days. The assessee had not paid penalty for delayed payment as prescribed under Section 76 of Finance Act, 1994.
- (iii) Based on the said matter, the Range Superintendent vide letter dated 14.08.2008 and its reminders dated 06.08.2010 and 24.01.2011 requested the assessee to pay the penalty for contravention of the provisions of Section 68 of Finance Act 1994 read with Rule 6 of the Service Tax Rules 1994, in as much as assessee has failed to pay the correct service tax on due dates amounting to Rs. 38,43,885 /-.
- (iv) Assessee had filed reply on 22.02.2011 and denies for payment of penalty on late payment of service tax as mentioned in the notice. It is sternly denied that the assessee is liable to penalty as proposed in the notice.
- (v) The assessee has interalia submitted as under:

A. Limitation aspect of Show Cause Notice.

9.1. The Show Cause Notice has been issued to the assessee for demanding penalty for late payment of Service Tax relating to the period April 2006 to February 2008, wherein it has been mentioned that the assessee is required to discharge its liability with regard to penalty under Section 76 of Finance Act, 1994. However, no reference has been made as to under which Section, the said notice has been issued. The time limit to issue for issuance of Show Cause Notice by the department's officials has been prescribed under Section 73 of the Finance Act, 1994. Relevant extract of Section 73 is reproduced below:

"Where any service tax has not been levied or paid or has been short-levied or short-paid or erroneously refunded, Central Excise Officer may, within thirty months from the relevant date, serve notice on the person chargeable with the

service tax which has not been levied or paid or which has been short-levied or short-paid or the person to whom such tax refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice:

Provided that where any service tax has not been levied or paid or has been short-levied or short-paid or erroneously refunded by reason of —

- (a) fraud; or*
- (b) collusion; or*
- (c) willful misstatement; or*
- (d) suppression of facts; or*
- (e) contravention of any of the provisions of this Chapter or of the rules made thereunder with intent to evade payment of service tax, by the person chargeable with the service tax or his agent, the provisions of this sub-section shall have effect, as if, for the words "thirty months", the words "five years" had been substituted "*

9.2. As per the provision mentioned above, Show Cause Notice can be issued within the period of thirty months from the relevant date. Also the above mentioned provision has been amended with effect from 14.05.2016. Prior to that date the Show Cause Notice was allowed to be issued till the expiry of eighteen months only from the relevant date and the same is applicable to the period for which demand has been raised. The term "Relevant Date" has been defined as under:

"For the purposes of this section, "relevant date" means, —

- (i) in the case of taxable service in respect of which service tax has not been levied or paid or has been short-levied or short-paid —*
 - a) where under the rules made under this Chapter, a periodical return, showing particulars of service tax paid during the period to which the said return relates, is to be filed by an assessee, the date on which such return is so filed;*
 - b) where no periodical return as aforesaid is filed, the last date on which such return is to be filed under the said rules;*
 - c) in any other case, the date on which the service tax is to be paid under this Chapter or the rules made thereunder;"*

9.3. In accordance with the above-mentioned provisions, the Show Cause Notice can be issued till the expiry of eighteen months from the date of filing of Service Tax return as all the Service Tax returns has been filed by the assessee. However, the notice has been issued by the Ld. Commissioner on 20.11.2018 for the period April 2006 to February 2008 which is undoubtedly time barred notice and hence is not tenable in law and needs to be set aside.

B. Whether Show Cause Notice can be issued when Service Tax along with Interest discharged before issuance of show cause notice

10.1. Notwithstanding anything submitted above, it submitted that no penalty can be levied where service tax and interest are deposited before issuance of Show Cause Notice. As per Section 73(3) of the Finance Act, 1994 where service tax and interest have been paid before issuance of the notice, the department shall not issue any notice:

"(3) Where any service tax has not been levied or paid or has been short-levied or short-paid or erroneously refunded, the person chargeable with the service tax, or the person to whom such tax refund has erroneously been made, may pay the amount of such service tax, chargeable or erroneously refunded, on the basis of his own ascertainment thereof, or on the basis of tax ascertained by a Central Excise Officer before service of notice on him under subsection (1) in respect of such service tax, and inform the Central Excise Officer of such payment in writing, who, on receipt of such

information shall not serve any notice under sub-section (1) in respect of the amount so paid."

10.2. In para no. 2 of the Show Cause Notice, it has been mentioned that the assessee has paid the applicable Service Tax for the period April 2006 to February 2008. As the applicable Service Tax has already been paid by the assessee, the matter should have been considered as concluded and Show Cause Notice should not have been issued. Thus, the said Show Cause Notice needs to be set aside.

C: Existence of Ambiguity in the Show Cause Notice

11.1. In the Show Cause Notice issued by the Ld. Commissioner the extract of Section 76 of Finance Act, 1994 is quoted as under:

"Any person, liable to pay service tax in accordance with the provisions of section 68 or the rules made thereunder, who fails to pay such tax shall pay in addition to paying such tax, and interest on that tax in accordance with the provisions of section 75, a penalty which shall not be less than one hundred rupees for every day during which such failure continues but which may extend to two hundred rupees for every day during which such failure continues, so, however, that the penalty under this clause shall not exceed the amount of service tax that he failed to pay."

11.2. The above provision specifies the quantum of penalty that should be levied upon at the time of failure. Also in the annexure that has been provided with the Show Cause Notice, there is no nexus between provision quoted in the Show Cause Notice for calculation of penalty and penalty calculated. Thus the assessee submitted that ambiguity exists in Show Cause Notice and hence it needs to be set aside.

DISCUSSION AND FINDINGS:

12. I have gone through the facts and records of the case, the defence reply to the Show Cause as well as the submissions made by the assessee during the course of personal hearing held on 21.01.2019. I find that the moot issue to be decided in this case is whether the assessee is liable to pay penalty under Section 76 of the Finance Act, 1994, or otherwise.

13. As per Section 76 of Finance Act, 1994, as amended, from 18.4.2006, any person liable to pay Service Tax in accordance with the provision of Section 68 fails to pay such tax shall pay the tax along with interest. In addition a penalty not less than one hundred for every day upto 17.4.2006 and Rs. 200/- per day from 18.4.2006 or at the rate of 2% of such tax per month whichever is higher shall be payable provided that the penalty shall not exceed the tax payable. On scrutiny of the records of the years 2006-07 and 2007-08, by CERA, it was revealed that the assessee had not paid the Service Tax belatedly for delay ranging from 7 days to 657 days. The penalty payable amounts to Rs.38,43,885/-, as detailed in Annexure B to the Show Cause Notice.

13.1. SECTION 76. PENALTY FOR FAILURE TO PAY SERVICE TAX stipulates as under:

"Any person, liable to pay service tax in accordance with the provisions of section 68 or the rules made under this Chapter, who fails to pay such tax, shall pay, in addition to such tax and the interest on that tax in accordance with the provisions of section 75, a penalty which shall not be less than two hundred rupees for every day during which such failure continues or at the rate of two per cent of such tax, per month, whichever is higher, starting with the first day after

the due date till the date of actual payment of the outstanding amount of service tax:

Provided that the total amount of the penalty payable in terms of this section shall not exceed the service tax payable.

14. I find that the assessee had not paid service tax within prescribed time limit and had paid the service tax totally amounting to **Rs.5,48,12,700/-** during the period from April 2006 to February 2008, **belatedly**. The assessee was required to pay service tax within prescribed time limit as per the provisions of section 68 of the Finance Act 1994 read with Rule 6 of the Service Tax Rules, 1994, however, they did not pay the service tax within the prescribed time limit and have, therefore, rendered themselves liable to imposition of penalty under Section 76 of the Finance Act, 1994.

15. I observe that there is a catena of decisions and judgments of Hon'ble High Courts & Tribunals, wherein imposition of penalty under Section 76 of the Finance Act, 1944 is upheld and justified. In this context, I would like to rely on the following decisions and judgments.

- **CCE & ST Vs First Flight Couriers Ltd reported at 2007(8) STR 225 (Kar.)**
- **UOI Vs Aakar Advertising, reported at 2008 (11) STR.5 (Raj.)**
- **UOI Vs Shiv Ratan Advertisers reported at 2008 (12) STR 690 (Raj.)**
- **Shiv Network Vs CCE, Daman reported at 2009 (14) STR 680 (Tri-Ahmd)**
- **CCE, Vapi Vs Ajay Sales Agencies reported at 2009 (13) STR 40 (Tri-Ahmd)**
- **Siddhi Motors Vs CCE, Rajkot reported at 2009 (15) STR 422 (Tri-Ahmd)**

16. I further observe that the Hon'ble CESTAT in a recent judgment in the case of M/s Gujarat Industrial Security Force Society Vs CST, Ahmedabad, vide order No. A/1110/WZB/AHD/2010 dated 05.08.2010, has held that no lenient view can be taken under Section 76 of the Finance Act, 1994. The relevant paras are reproduced below ;

"2. After hearing both the sides, I find that in this case, the assessee was registered more than 6 years back and no explanation has been given by them for delayed filing of returns and delayed payment of service tax. Under these circumstances, I am not finding fault in stand taken by the lower authority that penalty is imposable under section 76 and once it is held that penalty is imposable under section 76, the amount fixed as per the provision of section 76 is required to be imposed. Under these circumstances, even though the Ld. Advocate submitted that the appellant is a non profit organization, no lenient view can be taken in view of the provisions of law.

3. Accordingly, the appeal is rejected."

17. Hon'ble High Court of Gujarat in the case of **CCE & Cus. Vs Port Officer**, reported at **2010 (19) STR 641 (Guj)** has now settled the issue of penalty under Section 76. The relevant para is reproduced below ;

"10. A plain reading of Section 76 of the Act indicates that a person who is liable to pay service tax and who has failed to pay such tax is under an obligation to pay, in addition to the tax so payable and interest on such tax, a penalty for such failure. The quantum of penalty has been specified in the provision by laying down the minimum and the maximum limits with a further cap in so far as the maximum limit is concerned. The provision stipulates that the person, who has failed to pay service tax, shall pay, in addition to the tax and interest, a penalty which shall not be less than one hundred rupees per day but which may extend to two hundred rupees for everyday during which the failure continues, subject to

the maximum penalty not exceeding the amount of service tax which was not paid. So far as Section 76 of the Act is concerned, it is not possible to read any further discretion, further than the discretion provided by the legislature when legislature has prescribed the minimum and the maximum limits. The discretion vested in the authority is to levy minimum penalty commencing from one hundred rupees per day on default, which is extendable to two hundred rupees per day, subject to a cap of not exceeding the amount of service tax payable. From this discretion it is not possible to read a further discretion being vested in the authority so as to entitle the authority to levy a penalty below the stipulated limit of one hundred rupees per day. The moment one reads such further discretion in the provision it would amount to re-writing the provision which, as per settled canon of interpretation, is not permissible. It is not as if the provision is couched in a manner so as to lead to absurdity if it is read in a plain manner. Nor is it possible to state that the provision does not further the object of the Statute or violates the legislative intent when read as it stands. Hence, Section 76 of the Act as it stands does not give any discretion to the authority to reduce the penalty below the minimum prescribed."

18. The Hon'ble High Court of Gujarat has further concurred with the above view in the case of **CCE Vs S J Mehta & Co.**, reported at **2011 (21) STR 105 (Guj.)** and **CCE Vs Bhavani Enterprises** reported at **2011 (21) STR 107 (Guj.)**.

19. With the introduction of Finance Act, 2001, service tax is payable on self assessment basis. As per Rule 2(1)(b) of Service Tax Rules, 'assessment' includes self assessment of service tax by the assessee, reassessment, provisional assessment, best judgment assessment and any order of assessment in which the tax assessed is NIL; determination of the interest on the tax assessed or reassessed.

20. Thus, it is the duty of service provider to make self-assessment of tax due in respect of services provided by him in a particular period and pay the tax on the basis of self assessment. The service tax payable is to be self-assessed, considering the CENVAT Credit/exemptions/abatements, if any availed.

21. Further, Section 76 of the Act, makes it amply clear that where any person liable to pay Service tax, fails to pay the same, he is liable to pay penalty, in addition to the tax and interest. The said assessee was required to pay service tax within prescribed time limit as per the provisions of section 68 of the Finance Act 1994 read with Rule 6 of the Service Tax Rules, 1994. Therefore, in this case, the assessee is liable to pay penalty under Section 76 for failure to pay service tax on due dates.

22. Since the said assessee had not discharged service tax liability in time, it appeared that M/s Corrtch International Pvt. Ltd. contravened the provisions of Section 68 of Finance Act 1994 read with Rule 6 of the Service Tax Rules 1994, inasmuch as they failed to pay the correct service tax on due dates and thereby rendered themselves liable to penalty under Sections 76 of Finance Act 1994.

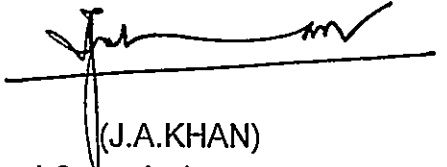
23. Lastly, regarding the contention of the assessee that the Show Cause Notice is time barred, I find that the assessee has failed to correctly appreciate the import of Section 73 of the Finance Act and the definition of "Relevant Date", prescribed thereunder. The said section pertains to issue of Show Cause Notice demanding Service Tax, which is not paid; short paid or erroneously refunded and lays down the time limit for demanding the same. However, in the instant case, the Show Cause Notice has been issued only for proposing imposition of penalty under Section 76 of the Finance Act, 1994, for which there is no prescribed time limit in the statute. As such, the

Show Cause Notice in the present case cannot be held to be hit by limitation or contrary to legal provisions.

24. In view of above, I pass the following order:

- (i) I uphold that the assessee is liable to penalty under Section 76 of the Finance Act, 1994 and hold that the Penalty amounting to Rs. 38,43,885/- (Rupees Thirty Eight Lakhs Forty Three Thousand Eight Hundred and Eighty five only), should be recovered from them, as they failed to pay the Service Tax on due date.

25. The Show Cause Notice No. STC/04-105/(O&A)/ADC/D-II/11-12, dated 20.11.2018, issued by Commissioner, Central GST and Central Excise, is hereby disposed of in above terms.


(J.A.KHAN)
Principal Commissioner,
CGST & C.EX.,
Ahmedabad-North

F.No. STC/04-105/O&A/ADC/D-II/11-12

Date: 15.03.2019

By RPAD.

M/s. Corrttech International Pvt. Ltd.,
22 Second Floor, Dhara Centre,
Vijay Char Rasta,
Navrangpura.
Ahmedabad

Copy to:

1. The Principal Chief Commissioner, CGST, Ahmedabad Zone, Ahmedabad.
2. The Assistant Commissioner, CGST, Division-VII, C.G.S.T, Ahmedabad-North.
3. The Superintendent, Range-I, Division-VII, CGST, Ahmedabad-North.
- ✓ 4. Guard file.

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