



आयुक्त का कार्यालय,
Office of the Commissioner,
केंद्रीय जीएसटी, अहमदावाद अपील आयुक्तालय
Central GST, Appeal Commissionerate- Ahmedabad
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदावाद ३८००१५.
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
26305065 टेलीफैक्स 26307521



Corrigendum to Order-In-Appeal No. AHM/EXCUS-002-APP-68/2023-24 dated 28.07.2023 passed in the case of M/s. Shubh Construction.

In the aforementioned O-I-A, passed in the appeal filed by M/s. Shubh Construction, 8-Kameshwar Bungalow, Shayona City Road, Ghatlodia, Ahmedabad-380061 (against Order-in-Original no. 116/ADC/GB/2021-22 dated 31.03.2022 issued by the Additional Commissioner, Central GST, Ahmedabad North), an apparent error has been noticed at para-9, para-9.1, para-10 and para-12 of the OIA.

2. In the table at Para-9 of the said OIA, in the first table, **Total (A)** mentions the total service tax payable under Works Contract Service for the F.Y. 2015-16 as **Rs.6,55,190/-** and **Total (B)** mentions total service tax payable under Works Contract Service for the F.Y. 2016-17 as **Rs.10,32,841/-**. However, total of (A+B) is mentioned as Rs.10,58,999/- (instead of Rs.16,88,031/-) and tax liability accordingly has been arrived at Rs.4,63,498/- (instead of Rs. 10,92,530/-). As the error is apparent on record, a corrigendum needs to be issued.

3. Accordingly, the following corrigendum is issued.

At Para-9 (at the end of table);

*"Total Tax payable (A+B) = Rs.10,58,999/-
Service tax Paid = Rs.5,95,501/-
Net Service Tax payable =Rs.4,63,498/-"*

may be read as;

*"Total Tax payable (A+B) = Rs.16,88,031/-
Service tax Paid = Rs.5,95,501/-
Net Service Tax payable =Rs.10,92,530/-"*

Last line of Para- 9.1

"I find that the appellant is required to pay only the differential service tax of Rs.4,63,498/- alongwith interest."

may be read as ;

"I find that the appellant is required to pay only the differential service tax of Rs.10,92,530/- alongwith interest."



At Para-10;

"The appellant have already paid Service tax amount of Rs.5,95,501/- and are required to discharge the remaining tax liability of Rs.4,63,498/-. I, therefore, uphold the penalty equal to Rs.4,63,498/- of the tax determined, under Section 78(1) of the Finance Act, 1994. "

may be read as;

"The appellant have already paid Service tax amount of Rs.5,95,501/- and are required to discharge the remaining tax liability of Rs.10,92,530/-. I, therefore, uphold the penalty equal to Rs.10,92,530/- of the tax determined, under Section 78(1) of the Finance Act, 1994. "


At Para-12;

"12. In view of the above discussion and findings, I uphold the impugned order confirming the service tax demand to the extent of Rs.4,63,498/- alongwith interest and penalties."

may be read as;

"12. In view of the above discussion and findings, I uphold the impugned order confirming the service tax demand to the extent of Rs.10,92,530/- alongwith interest and penalties. "

4. In view of the above corrigendum, the date for filing appeal against the OIA No. AHM/EXCUS-002-APP-68/2023-24 dated 28.07.2023 shall commence from the date of communication of this corrigendum.


(ज्ञानचंद जैन)
आयुक्त (अपील्स)

F. No. GAPPL/COM/STP/2219/2022-2023 / 9503

Date: 19.12.2023

DIN No. 20231264SW0000555D68

By RPAD/SPEED POST



To,
M/s. Shubh Construction,
8-Kameshwar Bunglow,
Shayona City Road, Ghatlodia,
Ahmedabad-380061

Appellant

The Additional Commissioner
CGST, Ahmedabad North

Respondent

Copy to:

1. The Principal Chief Commissioner, Central GST, Ahmedabad Zone.

2. The Commissioner, CGST, Ahmedabad North.
3. The Assistant Commissioner (H.Q. System), CGST, Ahmedabad North.
(For uploading the OIA)
4. Guard File.

