


<p>आयुक्त का कार्यालय केंद्रीय वस्तु एवं सेवा कर एवं उत्पाद शुल्क ,अहमदाबाद उत्तर, कस्टम हाँउस(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>
<p>फ़ोन नंबर./ PHONE No.: 079-2754 4599 फ़ैक्स/ FAX : 079-2754 4463 E-mail:- aaahmedabad2@gmail.com</p>		

निबन्धित पावती डाक द्वारा / By REGISTERED POST AD

फा .सं/. STC/15-164/OA/2020

DIN-20220264WT0000666ECO

आदेश की तारीख / Date of Order : 07.02.2022
जारी करने की तारीख / Date of Issue : 08.02.2022

द्वारा पारित/Passed by -

उपेन्द्र सिंह यादव / UPENDRA SINGH YADAV
आयुक्त / COMMISSIONER

ORDER-IN-ORIGINAL No. AHM-EXCUS-002-COMMR-60/2021-22

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।

16973 Any person deeming himself aggrieved by this Order may appeal against this Order to the Customs, Excise and Service Tax Appellate Tribunal, Ahmedabad Bench within three months from the date of its communication. The appeal must be addressed to the Assistant Registrar, Customs, Excise and Service Tax Appellate Tribunal, 2nd Floor, Bahumali Bhavan Asarwa, Near Girdhar Nagar Bridge, Girdhar Nagar, Ahmedabad, Gujarat 380004.

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

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

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

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

हस्ताक्षर किए जाएंगे। उक्त अपील को चार प्रतियाँ में दाखिल किया जाए तथा जिस आदेश के विरुद्ध अपील की गई हो, उसकी भी उतनी ही प्रतियाँ संलग्न की जाएँ (उनमें से कम से कम एक प्रति प्रमाणित होनी चाहिए। अपील से संबन्धित सभी दस्तावेज भी चार प्रतियाँ में 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 हैं चार प्रतियों में दाखिल, उसकी भी उतनी ही, की जाएगी तथा उसके साथ जिस आदेश के विरुद्ध अपील की गई हो उनमें से कम से कम प्रतियाँ संलग्न 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 रजिस्ट्रार के नाम पर रेखांकित माँग ड्राफ्ट के जरिए अदा की जाएगी तथा यह माँग ड्राफ्ट अपील के प्रपत्र के साथ संलग्न किया जाएगा।

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

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

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

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

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

विषय: -कारण बताओ सूचना:

Subject- Proceedings initiated vide Show Cause Notice No. STC/15-164/OA/2020 dated 23.10.2020 issued to M/s. Ardhinusa Drilling Private Limited, C-54, Westend Park, B/h. Gurudwara, AHMEDABAD-380015.

ORDER IN ORIGINAL NO. AHM-EXCUS-002-COMMR- 60 /2021-22.

M/s. Ardhinusa Drilling Private Limited, C-54, Westend Park, B/h Gurudwara, Bodakdev, Ahmedabad-380 015 were issued SCN No.STC/15-164/OA/2020 dated 23.10.2020 by the Principal Commissioner, Central GST & Central Excise, Ahmedabad North, Ahmedabad.

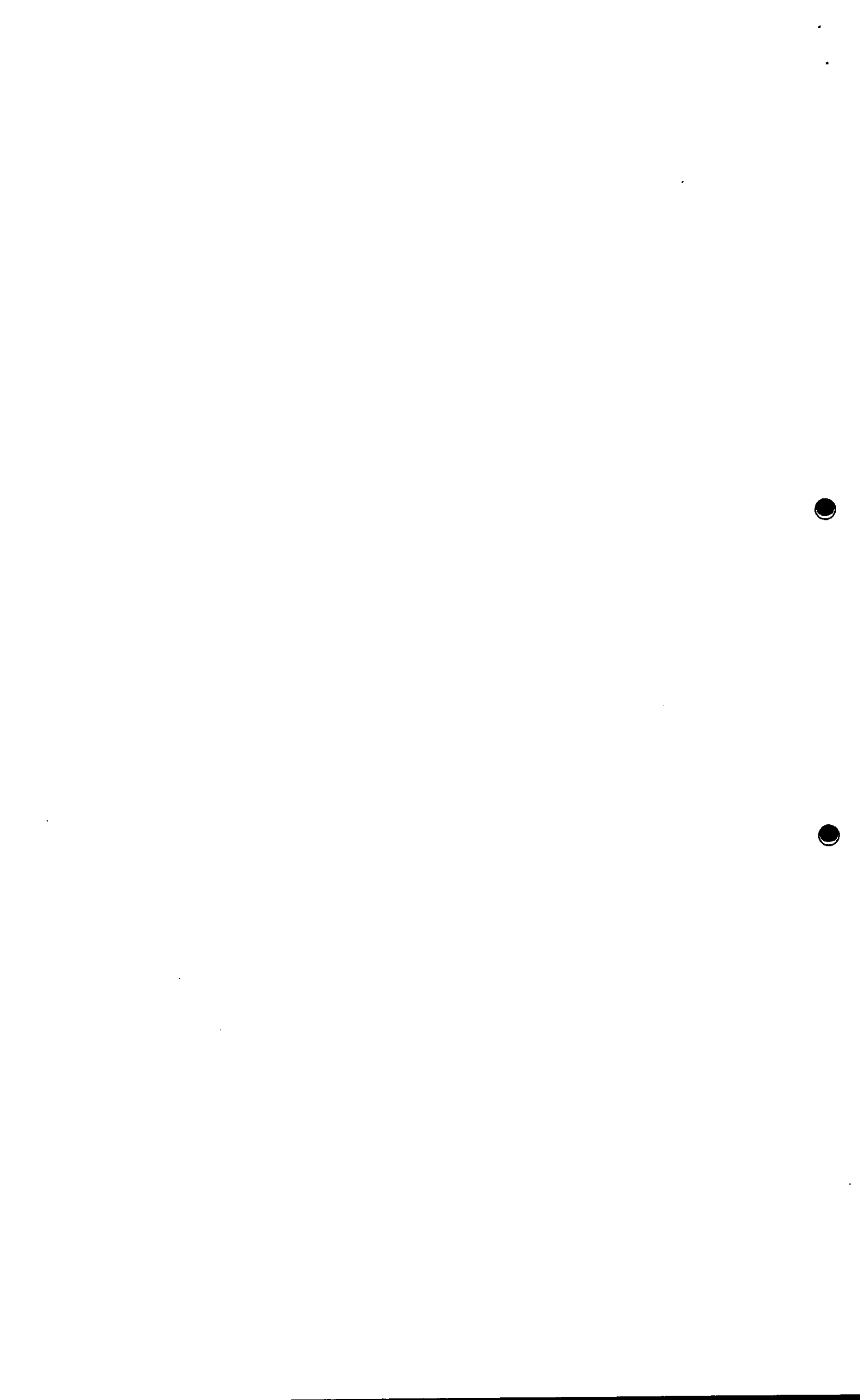
BRIEF FACTS OF THE CASE PERTAINING TO THE SCN ISSUED TO M/S. ARDHINUSA DRILLING PRIVATE LIMITED ARE AS FOLLOWS;

M/s. Ardhinusa Drilling Private Limited, C-54, Westend Park, B/h Gurudwara, Bodakdev, Ahmedabad-380 015 (hereinafter referred to as the "Assessee" for the sake of brevity) engaged in providing taxable services, are holding Service Tax Registration No. AAKCA6866BSD001.

2. Analysis of "Sales/Gross Receipts from Services (Value from ITR)", the "Total Amount Paid/Credited under 194C, 194H, 194I, 194J" and "Gross value of Services Provided" in respect of M/s. Ardhinusa Drilling Private Limited, C-54, Westend Park, B/h Gurudwara, Bodakdev, Ahmedabad-380 015 was undertaken by the Central Board of Direct Taxes (CBDT) for the F.Y. 2015-16, and details of said analysis were shared by the CBDT with the Central Board of Indirect Taxes & Customs (CBIC).

3. As per the records available with the Divisional Office of Division-VI, and on going through the Third Party Data provided by CBDT of the said assessee for the F.Y.2015-16, the total sales of service (Value from ITR) were found to be not tallying with Gross Value of Service Provided vis-à-vis those declared in ST-3 Return of the F.Y.2015-16. Therefore, it appeared that the said assessee had declared less/not declared any taxable value in their Service Tax Returns (ST-3) for the F.Y.2015-16 as compared to the Service related taxable value declared in their Income Tax Return (ITR)/TDS for the F.Y. 2015-16. The difference in value observed for F.Y. 2015-16 was Rs. 32,00,41,661/-. Therefore, it appeared that the said assessee had short paid/not paid service tax to the extent of Rs.4,46,56,421/- on the differential value of Rs. 32,00,41,661/-.

4. The assessee were requested to provide explanation to department for such difference in value shown in ST-3 Returns vis-à-vis that shown in Income Tax return filed for FY 2015-16. It was also requested to furnish the documents viz. Audited Balance Sheet, Profit and Loss Account, Trial Balance, Ledger, Invoices, Form 26AS, ITR and ST-3 Returns, Sample invoices alongwith details of all the sales invoices issued for FY 2015-16 to 2017-18 (upto June,2017)



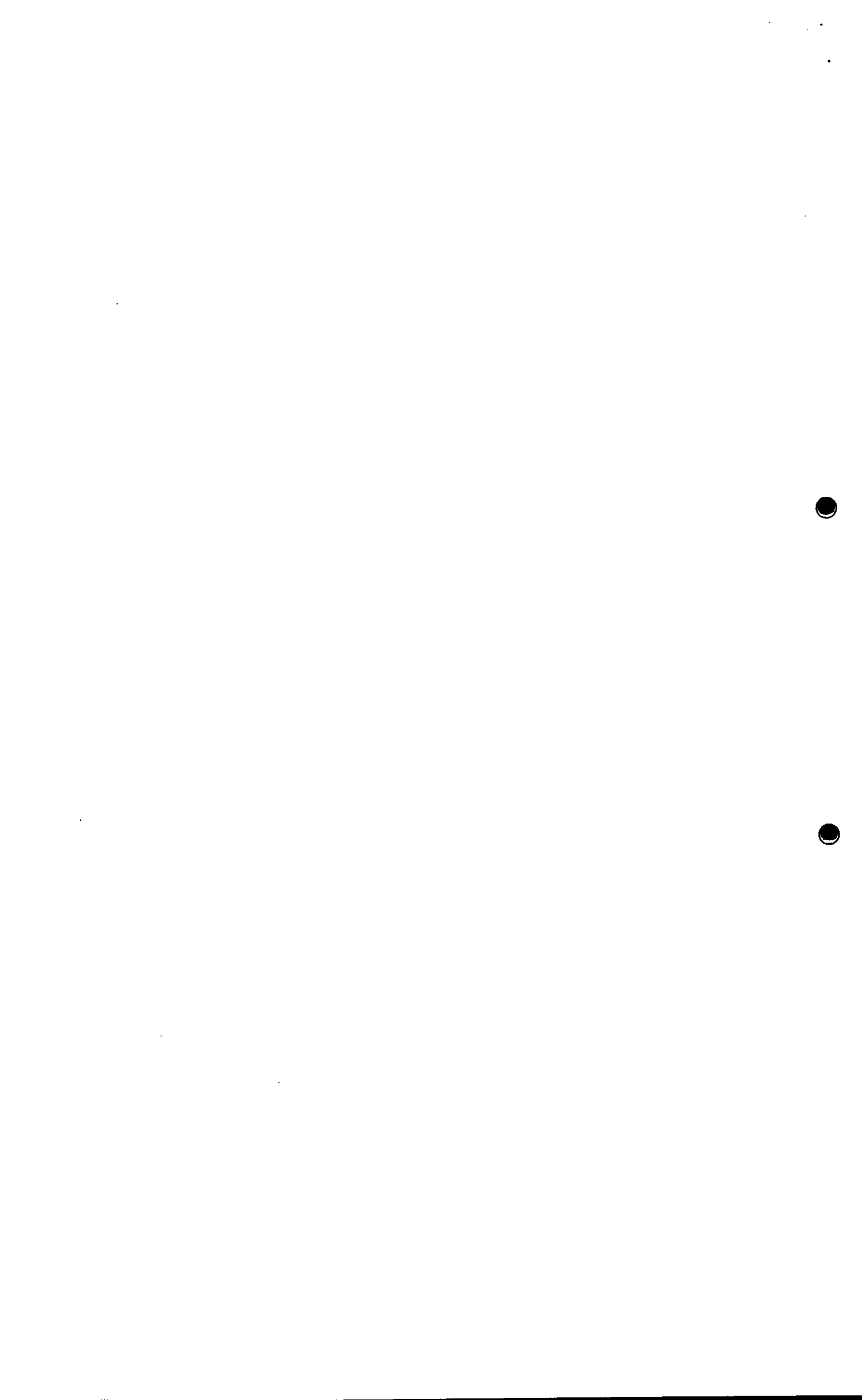
vide letters/email. But, the assessee neither produced any documentary evidences nor submitted any reply in the matter.

5. It appeared that the assessee had not discharge their service tax liability on the actual value received toward taxable services provided by them, and there was a short payment of service tax of Rs.44656421/- during the material period. It therefore appeared that assessee had contravened the provision of Section 68 of the Finance Act,1994 read with Rule 6 of Service Tax Rules,1994, as they had failed to pay service tax of Rs. 44656421/- on the declared value of service provided in their ITR/Form 26AS. The assessee also appeared to have failed to properly assess their service tax liability under Rule 2(1)(d) of Service Tax Rules,1994.

6. As per the provisions of *Section 73(1)* of the Finance Act,1994 where any Service Tax has not been levied or paid or has been short levied or short paid by reasons of willful mis-statement or suppression of facts with intent to evade payment of Service Tax, the Central Excise Officer may within five years from the relevant date, serve a notice on the person chargeable with Service Tax which has not been levied or paid or which has been short levied or short paid requiring him to show cause as to why he should not pay the amount specified in the notice.

7. As per Rule 6 of the Service Tax Rules, 1994, the Service Tax shall be paid to the credit of the Central Government by 5th day of the month, immediately following the said calendar month in which the payments are received, towards the value of taxable service. Rule 7 of the Service Tax Rules, 1994 stipulates that assessee shall submit their Service Tax returns in the form ST-3 within the prescribed time.

8. From the documentary evidence available at the relevant time, it appeared that the said assessee had failed to pay/short paid/deposit Service Tax to the extent of Rs. 44656421/-, which was arrived at on the basis of difference of taxable value declared in their ST-3 returns during the Financial Year 2015-16 vis-à-vis their ITR/Form 26AS. The said short payment appeared to have been done with intent to evade payment of Service Tax. Accordingly, it appeared that the said assessee had failed to discharge the Service Tax liability of Rs. 44656421/-, worked out on differential value of Rs. 32,00,41,661/- and therefore, Service Tax was required to be demanded/recovered from them under Section 73(1) along with interest as per provision of Section 75 of the Finance Act, 1994.



9. Therefore, it appeared that the said assessee had (i) Failed to declare correctly, assess and pay the service tax due on the taxable services provided by them and to maintain records and furnish returns, in such form i.e. ST-3 and in such manner and at such frequency, as required under Section 70 of the Finance Act, 1994 read with Rule 6 & 7 of the Service Tax Rules, 1994; (ii) Failed to pay the Service Tax correctly at the appropriate rate within the prescribed time in the manner and at the rate as provided under the said provision of Section 66B and Section 68 of the Finance Act, 1994 and Rules 2 & 6 of the Service Tax Rules, 1994 in as much as they had not paid service tax as worked out for Financial Year 2015-16; (iii) by these acts of contravention of the provisions of Section 68, and 70 of the Finance Act, 1994 read with rule 6, and 7 of Service Tax Rules, 1994 made themselves punishable under the provisions of Section 78 of the Finance Act, 1994 as amended from time to time; (iv) made themselves liable to pay interest at the appropriate rates for the period from due date of payment of service tax till the date of actual payment as per the provisions of Section 75 of the Finance Act, 1994; (v) contravened Section 77 of the Finance Act, 1994 in as much as they had not provided required data /documents as called for, from them.

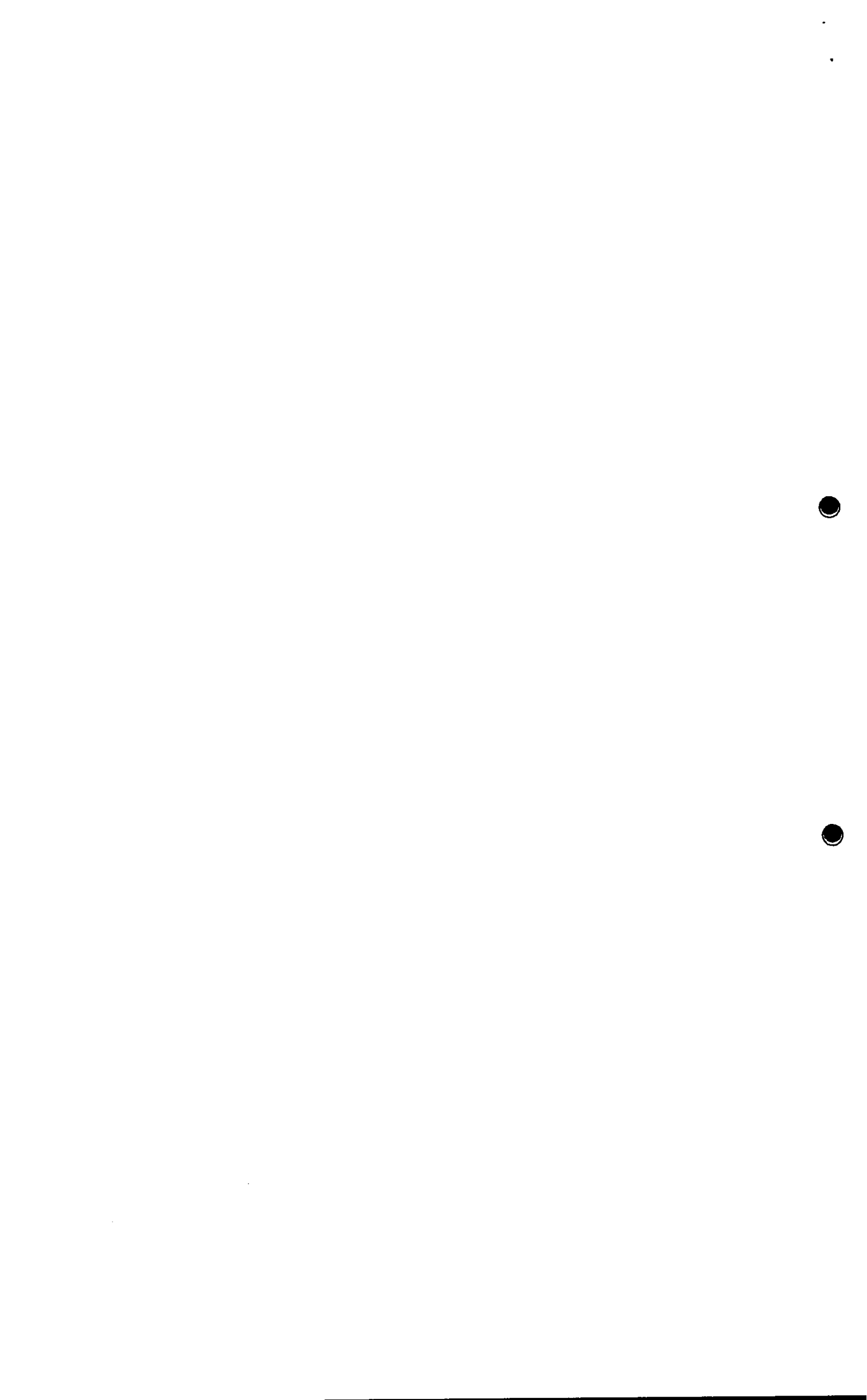
10. No data was shared by the CBDT with CBIC, for the period 2016-17 & 2017-18 (upto June-2017) and the assessee had failed to provide any information regarding rendering of taxable service for this period, therefore, at the time of issuance of SCN it was not possible to quantify short payment of Service Tax, if any, for the period 2016-17 & 2017-18 (upto June-2017).

Unquantified demand at the time of issuance of SCN.

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

'2.8 Quantification of duty demanded: It is desirable that the demand is quantified in the SCN, however if due to some genuine grounds it is not possible to quantify the short levy at the time of issue of SCN, the SCN would not be considered as invalid. It would still be desirable that the principles and manner of computing the amounts due from the 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.'

11. The "Total Amount Paid/Credited Under Section 194C,194H,194I,194J OR Sales/Gross Receipts From Services (From ITR)" for the assessment year 2016-17& 2017-18 (upto June-2017) had not been disclosed thereof by the Income Tax Department, nor the reason for the non disclosure was made



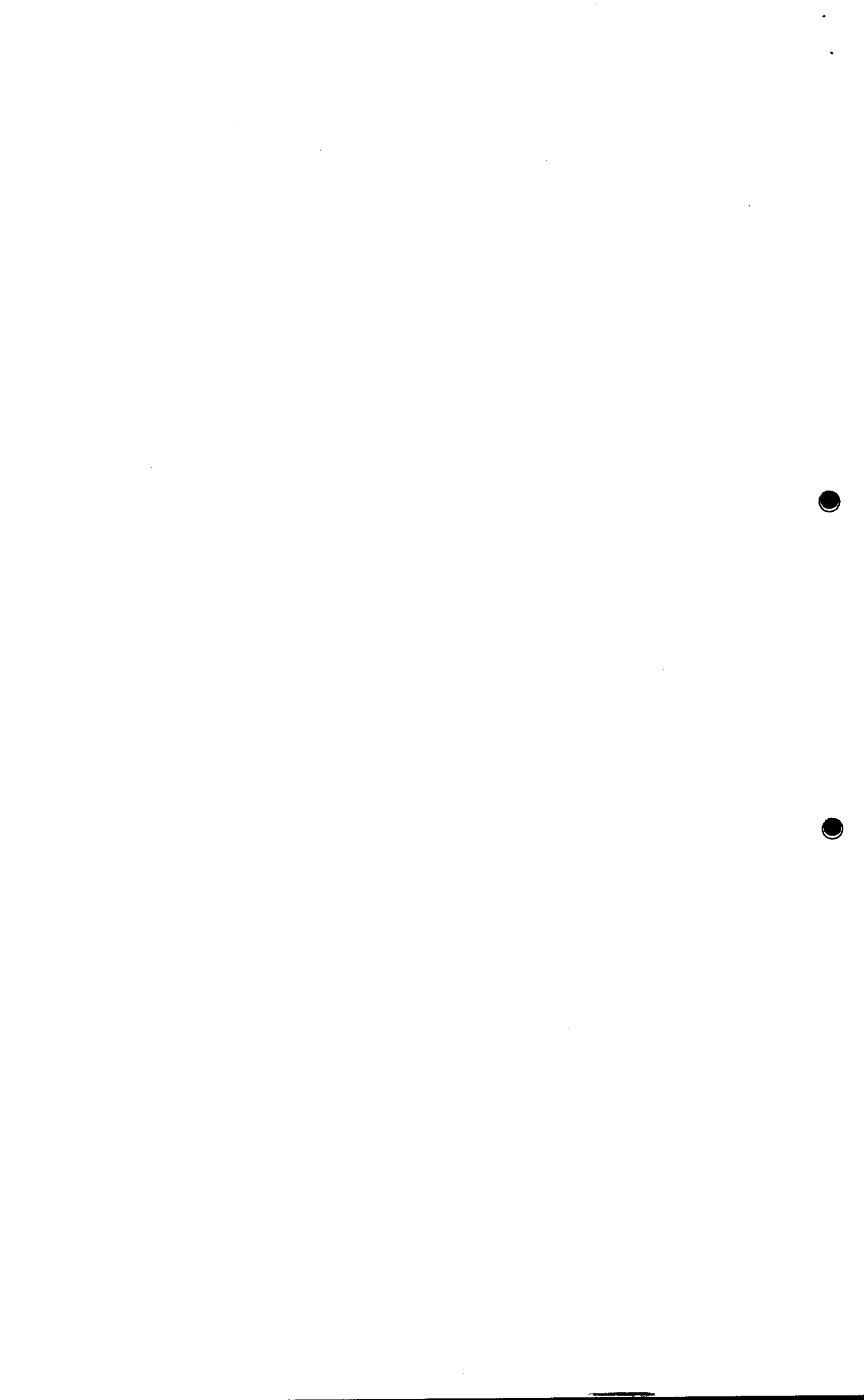
known to this department. The assessee had also failed to provide the required information even after the issuance of letters/emails from the Department and the assessable value for the year 2016-17 & 2017-18 (upto June-2017) was not ascertainable at the time of issuance of this Show Cause Notice. If any other amount was to be disclosed by the Income Tax Department or any other sources/agencies, against the said assessee, action was to be initiated against the said assessee under the proviso to Section 73(1) of the Finance Act 1994 read with para 2.8 of the Master Circular No. 1053/02/2017-CX dated 10.03.2017, in as much as the Service Tax liability arising in future, for the period 2016-17 & 2017-18 (upto June-2017) covered under subject Show Cause Notice, was to be recovered from the assessee.

12. All the above acts of contravention on the part of the said assessee resulted into non-payment of Service Tax and they appeared to have been committed by way of suppression of material facts and contravention of provisions of Finance Act, 1994 with an intent to evade payment of Service Tax as discussed in the foregoing paras and therefore, the said amount of Service Tax amounting to Rs. 4,46,56,421/-not paid was required to be demanded and recovered from the assessee under the proviso to Section 73(1) of the Finance Act, 1994 alongwith Interest thereof at appropriate rate under the provisions of Section 75 of the Finance Act, 1994.

13. In addition to the contravention, omission and commission on the part of the said assessee as stated in the foregoing paras, it appeared that the said assessee had willfully suppressed the facts, nature and value of service provided by them with an intent to evade the payment of Service Tax rendering them liable for penalty under Section 78 of the Finance Act, 1994.

14. The proceedings proposed and action that may be taken against the said noticee, under the aforementioned provisions of the Central Excise Act, 1994 and the Central Excise Rules, 2002 or the Finance Act 1994 read with the Service Tax Rules, 1994 framed there under, were saved by the Section 174(2) of the CGST Act, 2017 and therefore the provisions of the Chapter V of the Finance Act, 1994 and the Rules made thereunder were applicable for the purpose of demand of Tax, Interest etc. and imposition of penalty under the subject SCN.

15. Therefore, Show Cause Notice F. No. STC/15-164/OA/2020 dated 23.10.2020 was issued by the Principal Commissioner, Central Excise & CGST, Ahmedabad North to M/s. Ardhinusa Drilling Private Limited, asking them as to why:



- (a) The Service Tax to the extent of Rs. 4,46,56,421/- (Service Tax of Rs.4,38,58,859/-+ Education Cess of Rs.1,28,367/- + SHEC of Rs.64,183/-) short paid /not paid by them, should not be demanded and recovered from them under the provisions of Section 73 of the Finance Act, 1994.
- (b) Interest at the appropriate rate should not be demanded and recovered from them under the provisions of Section 75 of the Finance Act, 1994;
- (c) Penalty should not be imposed upon them under the provisions of Section 76 of the Finance Act,1994 for failure to assess Service Tax as required under Section 70 of the Finance Act,1994 and make the payment of Service Tax within the period and in manner prescribed under Section 68 of the Finance Act,1994 readwith Rule 6 of Service Tax Rules.
- (d) Penalty under the provisions of Section 77 of the Finance Act, 1994 amended, should not be imposed on them.
- (e) Penalty should not be imposed upon them under the provisions of Section 78 of the Finance Act, 1994.

16. DEFENCE REPLY:

The assessee did not submit and defence reply in the subject matter.

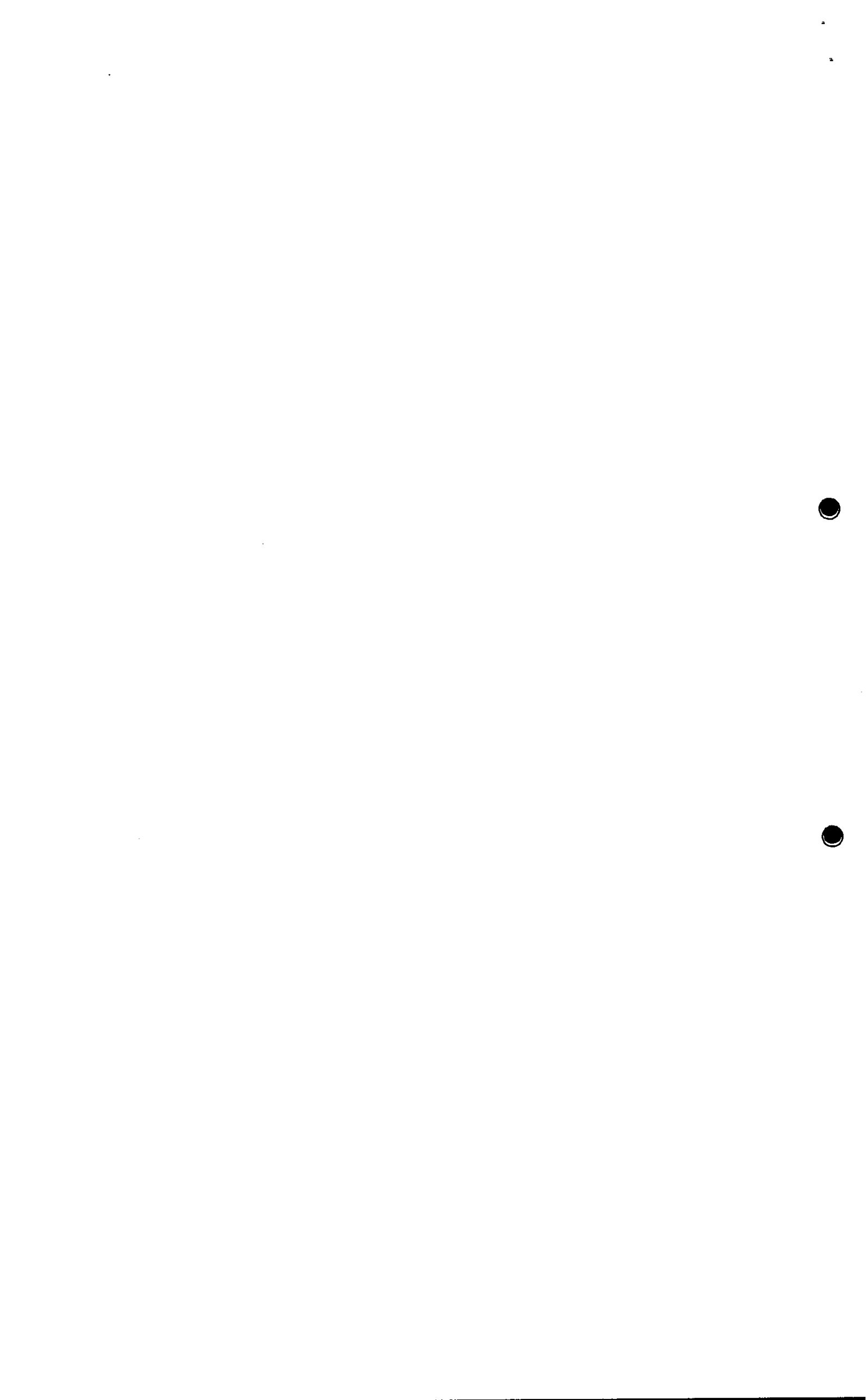
17. PERSONAL HEARING:


Personal Hearing on the subject matter were granted to the assessee on 29.09.2021, 17.11.2021, 22.12.2021 and 22.01.2022. Neither the assessee nor any body else appeared for personal hearing on behalf of the assessee inspite of these opportunities being provided.

DUSCUSSION & FINDINGS:

18.1 Since a substantial amount of revenue was involved in the subject demand and the noticee had refused to even reply to the notice or the letter of personal hearings let alone attend the same, it was felt that in the interest of justice and fairplay one last opportunity of personal hearing to the noticee was justified before before taking any decision on the subject matter.

18.2 Accordinlgy, the underginged as the adjudicating authority issued letter F.No.STC/15-164/OA/2020 dated 24.01.2022 to the assessee the sumstance of which is quoted verbatim herein as under;



आमुकल वा कार्यालय, मंडीय जी. एच. टी. एच. मंडीय उत्पाद शुल्क, आरधनुसा - उत्तर, कानून प्रविष्ट, पथम तल, नवरंगपुरा, अहमदाबाद- 380009		OFFICE OF COMMISSIONER CENTRAL GST & CENTRAL EXCISE, AHMEDABAD - NORTH CUSTOM HOUSE, 1ST FLOOR, NAVRANGPURA, AHMEDABAD-380009
फोन नंबर/ PHONE No.: 079-27544567 फॅक्स/ FAX : 079-27544463 ई-मेल: ceep@ahmedabad20@gmail.com		

फा. सं. STC/15-164/OA/2020

BY SPEED POST

दिनांक : 01.02.2022

To,

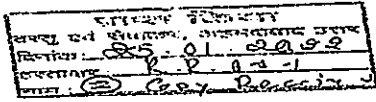
M/s. Ardhinusa Drilling Pvt. Ltd.
 C-54, Westend Park, B/h. Gurudwara
 Bodakdev, Ahmedabad-380015

Gentlemen,

Sub: Intimation regarding Fixing of Personal Hearing m/reg.

Please refer to the SCN No. STC/15-164/OA/2020 dated 23.10.2020 issued to you by the Principal Commissioner, Central Excise & CGST, Ahmedabad North. Please also refer to the letters of even no. dated 13.09.2021, 01.11.2021, 26.11.2021, and 27.12.2021 vide which dates of personal hearing were communicated to you so that you could have your say vis-à-vis the charges levelled in the SCN.

In this connection, it is to mention that you have neither filed your defence reply nor have attended any of the numerous personal hearings fixed in the matter. Since, a substantial amount of govt. revenue is involved in the matter, you are once again requested to file your defence reply if any and also appear for personal hearing on any working day, but not later than 07.02.2022. You may also take note that this is the final opportunity given to you to defend your case in person. In case you fail to appear for personal hearing before 07.02.2022, the undersigned as an adjudicating authority would have no recourse left but to adjudicate the case on the basis of available records ex-parte.



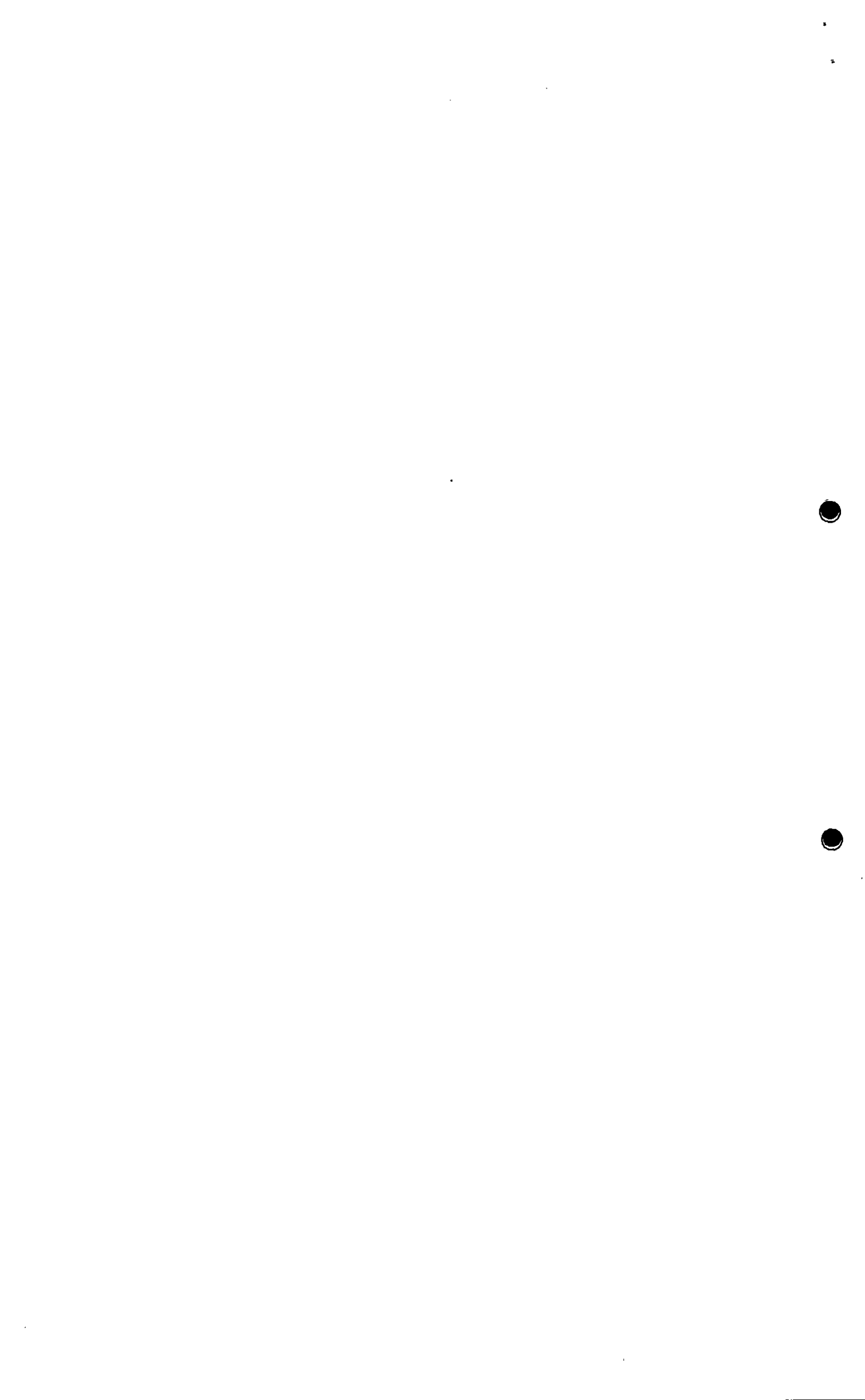
Yours sincerely,

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

Copy to: The Assistant Commissioner, Central Excise & CGST, Div. VI, Ahmedabad North, Ahmedabad for serving the letter on the notice.

Finally in response to the abovementioned letter, the assessee vide letter dated 04.02.2022 submitted that they had indeed received the SCN for F.Y.2015-16, 2016-17 and 2017-18 (upto June,2017). They have further submitted that the matter for the said period had already been taken up by the Directorate General of Goods and Service Tax Intelligence, Ahmedabad Zonal Unit, Ahmedabad. That the said matter had already been investigated by the Directorate General of Goods and Service Tax Intelligence, Ahmedabad Zonal Unit, Ahmedabad and that the DGCEI, AZU had after investigating the matter had issued order F.No.DGCEI/AZU/GR-D/12(4)79/2019-20 dated 09.10.2020 vide which the proceedings had been concluded. The assessee has submitted the copy of the said order as an evidence in support of their say/contention.

18.3 On careful scrutiny of the letter of noticee dated 04.02.2022, I am able to discern that Directorate General of Goods and Service Tax Intelligence, Ahmedabad Zonal Unit, Ahmedabad had booked a case against M/s. Ardhinusa Drilling Private Limited and had conducted the inquiry for the period 2015-16



to June,2017. Thereafter, they had issued letter F.No. F.No.DGCEI/AZU/GR-D/12(4)79/2019-20 dated 09.10.2020 addressed to the Deputy/Assistant Commissioner (Prev), Central GST & Central Excise, Ahmedabad South Commissionerate, Ahmedabad thereby confirming that proceedings against M/s. Ardhinusa Drilling Private Limited had been concluded. The copy of the said letter is reproduced as under for ready reference;



સત્ય એક એવા વચ્ચે જાણવના મુખ્યત્વે, ગુજરાતી સેલ દ્વારા, ગુજરાતી
DIRECTORATE GENERAL OF GOODS AND SERVICES TAX INTELLIGENCE,
AHMEDABAD ZONAL UNIT, AHMEDABAD.
 સત્ય એક એવા વચ્ચે, "સત્ય એક એવા" વચ્ચે, ગુજરાતી સેલ દ્વારા,
 ગુજરાતી સેલ દ્વારા, ગુજરાતી સેલ દ્વારા,
 6th and 7th Floor, "1-The Address", Opp. H.C.G. Hospital, Near Sole Flyover,
 Sole, Ahmedabad-380060

F. No: DGCEI/AZU/Gr-D/12(4)79/2019-20
 DIN No. 202010DWV300006XA491

To,
 The Deputy/Assistant Commissioner (Prev.),
 Central GST & Central Excise,
 Ahmedabad South Commissionerate,
 Ahmedabad.

Sub. : Case against M/s Ardhinusa Drilling Private Limited- office no. 5, 3rd floor, Zodiac Square, opp. Gurudwara temple, Doodakdev, Ahmedabad, booked on 05.07.2020.

Based on the specific intelligence, received by the officers of DGCI, Zonal Unit, Ahmedabad, an investigation was initiated against M/s Ardhinusa Drilling Private Limited- office no. 5, 3rd floor, Zodiac Square, opp. Gurudwara temple, Doodakdev, Ahmedabad, holding Service Tax Registration bearing No. AAACA6685D001. M/s Ardhinusa Drilling Private Limited, were engaged in providing taxable services falling under the category of "Works Contract Service, Construction services other than residential complex, including commercial/industrial building or civil structures and supply of tangible goods service".

Investigation revealed that M/s Ardhinusa Drilling Private Limited have not filed their Service Tax returns (ST-3) for the period 2015-16 to June-2017.

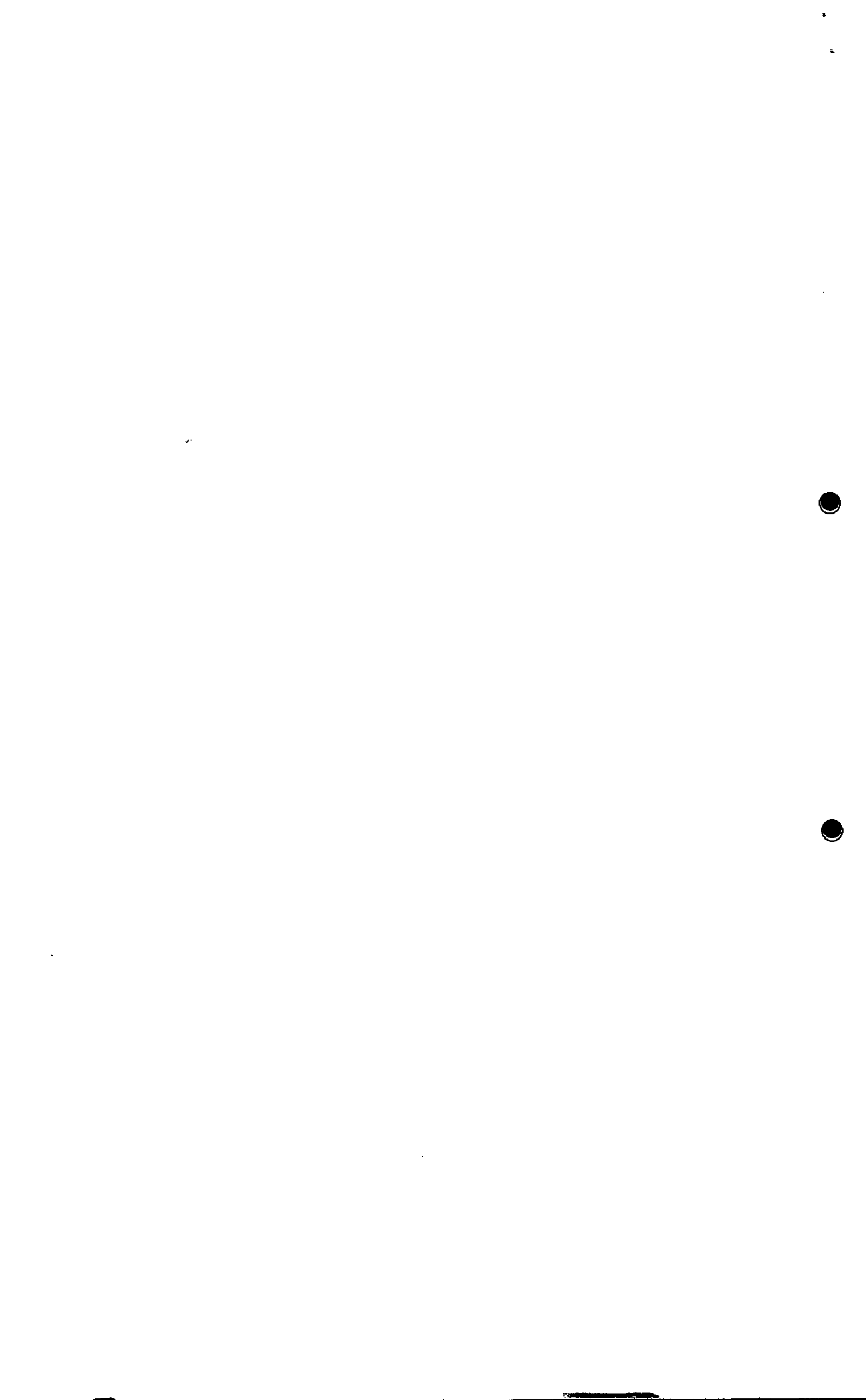
After initiation of inquiry by DGCI, M/s Ardhinusa Drilling Private Limited have filed ST-3 returns for the period 2015-16 to June-2017 and admitting their short paid Service Tax liability, have voluntarily paid Service Tax amounting to Rs.17,71,739/- along with interest of Rs. 30,48,449/- and penalty of Rs. 3,65,761/- (Total of Rs. 51,85,949/-) vide challan no. 8983, 5554, 3645, 10237, 9898 & 8094 dated 21.07.2020, 02.01.2020, 03.01.2020 & 25.07.2020.

Further, they also requested vide letter dated 21.07.2020 to conclude the proceedings initiated against M/s Ardhinusa Drilling Private Limited without issuance of SCN, under the provisions of Section 78 of Finance Act, 1994 read with Board's clarification dated 18.08.2013. Considering their request, the subject proceedings have been concluded under the aforesaid provisions.

This is for your information please, in pursuance to Board's Circular No. 201/20/2013-CX.6 dated 28.10.2013.

(Yogesh P. Unda)
 Deputy Director

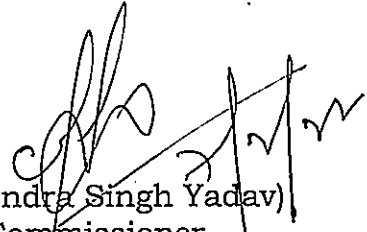
19. From a careful reading of the letter issued by DGCEI vide F.No.DGCEI/AZI/Gr-D/12(4)79/2019-20 dated 09.10.2020 I find that the Directorate General of Goods and Service Tax Intelligence, Ahmedabad Zonal Unit, Ahmedabad had indeed initiated inquiry against M/s. Ardhinusa Drilling Private Limited for the period 2015-16 to June,2017 and had issued letter dated 09.10.2020 thereby informing the noticee that inquiry against the assessee had been concluded. I find that in the inquiry conducted by DGCEI the subject issue and period of the subject SCN has been covered by the DGCEI, and the assessee had paid the service tax liability alongwith interest and penalty. Accordilgy, the present SCN is not tenable in law being incorrect and unsustainable.



20. In view of the facts and circumstances pertaining to the case as aforementioned, the demand is not tenable in law, accordingly I do not consider it necessary to delve in the merits of invoking extended period of limitation which has been discussed in the SCN at length and contested by the said assessee in their submissions. For the same reasons, I am also not entering into discussions on imposing penalty and interest. Therefore, from the factual matrix and the question of law as discussed in the foregoing paras, I pass the following order: -

ORDER

I drop the proceedings initiated against M/s. Ardhinusa Drilling Private Limited, C-54, Westent Park, B/H Gurudwara, Bodakdev, Ahmedabad-380 015, vide Show Cause Notice F. No. STC/15-164/OA/2020 dated 23.10.2020.


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

Date:07.02.2022 .

By Regd. Post AD./Hand Delivery
F.No.STC/15-164/OA/2020.

To
M/s. Ardhinusa Drilling Private Limited,
C-54, Westent Park,
B/H Gurudwara,
Bodakdev,
Ahmedabad-380 015

Copy to:

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

