



आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER

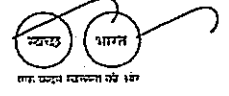
केंद्रीय वस्तु एवं सेवा कर तथा केंद्रीय उत्पाद शुल्क, अहमदाबाद उत्तर
CENTRAL GOODS & SERVICES TAX & CENTRAL EXCISE, AHMEDABAD NORTH

पहली मंजिल, कस्टम हाउस, नवरंगपुरा, अहमदाबाद - 380009

FIRST FLOOR, CUSTOM HOUSE, NAVRANGPURA, AHMEDABAD - 380009

ई-मेल/E-Mail: olad/hq-cgstandnorth@gov.in oahmedabad2@gmii.com

फोन/Phone: 079-27544599 फैक्स/Fax: 079-27544463



निवन्धित पावती डाक द्वारा/By R.P.A.D

फा.सं./F.No. STC/15-168/OA/2020

आदेश की तारीख/Date of Order.-25.03.2022

जारी करने की तारीख/Date of Issue :- 25 03 2022

DIN NO: 20220364WT0000622798

द्वारा पारित/Passed by:- आर गुलजार बेगम /R. GULZAR BEGUM

अपर आयुक्त / Additional Commissioner

मूल आदेश संख्या / Order-In-Original No. 102/ADC/GB/2021-22

जिस व्यक्ति(यों) को यह प्रति भेजी जाती है, उसके/उनके निजी प्रयोग के लिए मुफ्त प्रदान की जाती है।

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

इस आदेश से असन्तुष्ट कोई भी व्यक्ति इस आदेश के विरुद्ध अपील, इसकी प्रामि में 60 माठ (दिन के अन्दर आयुक्त) अपील, (केन्द्रीय वस्तु एवं सेवा कर एवं उत्पाद शुल्क, केन्द्रीय उत्पाद शुल्क भवन, अंबावाड़ी, अहमदाबाद-380015को प्रारूप संख्या ड.ए. (1-.A.E) 1-में दाखिल कर सकता है। इस अपील पर रु) 2.00 दो रुपये (का न्यायालय शुल्क टिकट लगा होना चाहिये।

Any person deeming himself aggrieved by this order may appeal against this order in form EA-1 to the Commissioner(Appeals). Central GST & Central Excise, Central Excise Building, Ambawadi, Ahmedabad-380015 within sixty days from the date of its communication. The appeal should bear a court fee stamp of Rs. 2 00 only.

इस आदेश के विरुद्ध आयुक्त के शुल्क गये मांगे पहलने में करने अपील में (अपील) 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 Commissioner (Appeal) 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)

उक्त अपील, अपीलकर्ता द्वारा प्रारूप संख्या ड.ए. 1-में दो प्रतियों में दाखिल की जानी चाहिये। उस पर केन्द्रीय उत्पाद शुल्क) अपील (नियमावली 2001 के नियम 3 के प्रावधानों के अनुसार हस्ताक्षर किए जाने चाहिये। उक्त अपील के साथ निम्नलिखित दस्तावेज मंगल किए जाएंगे।

(1) उक्त अपील की प्रति।

(2) निर्णय की प्रतियाँ अथवा जिस आदेश के विरुद्ध अपील की गई है, उनमें से कम से कम एक प्रमाणित प्रति हो, या दूम्मे आदेश की प्रति जिसपर रू) 2 00 .दो रूपये (का न्यायालय शुल्क टिकट लगा होना चाहिए।

The appeal should be filed in form EA-1 in duplicate. It should be signed by the appellant in accordance with the provisions of Rule 3 of Central Excise (Appeals) Rules, 2001. It should be accompanied with the following:

- (1) Copy of accompanied Appeal.
- (2) Copies of the decision or, one of which at least shall be certified copy, the order Appealed against OR the other order which must bear a court fee stamp of Rs.2.00.

विषय:- कारण बनाओ सूचना/ Show Cause Notice No. STC/15-168/OA/2020 dated 23.10.2020 issued to **M/S. SKYWAVE MANPOWER SERVICES PRIVATE LIMITED**, 137, Soba Center, 1st Floor, South Bopal, SP Ring Road, Ahmedabad-380058.

BRIEF FACTS OF THE CASE:

M/s SKYWAVE MANPOWER SERVICES PRIVATE LIMITED, 137, SOBO CENTER, 1ST FLOOR SOUTH BOPAL, S P RING ROAD, AHMEDABAD 380058 (hereinafter referred to as "the said assessee" for the sake of brevity) is engaged in providing services and for the same was registered with Service Tax Department having Registration (ST-2) No. AAWCS2596JSD001.

2. An 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" was undertaken by the Central Board of Direct Taxes (CBDT) for the F.Y. 2015-16 to 2016-17, and details of said analysis was shared by the CBDT with the Central Board of Indirect Taxes (CBIC). On perusal of the data received from CBDT of the said assessee for the F.Y. 2015-16 to 2016-17, the Sales/Gross Receipt from Services (Value from ITR) were not tallied with Gross Value of Service Provided, as declared in ST-3 Return of the F.Y. 2015-16 to 2016-17. It appears that the said assessee have declared less/not declared any taxable value in their Service Tax Return (ST-3) for the F.Y. 2015-16 to 2016-17 as compared to the Service related taxable value declared in their Income Tax Return (ITR)/Form 26AS for the F.Y. 2015-16 to 2016-17. The details of difference as per CBDT data for the F.Y. 2015-16 to 2016-17 are as under :

Sr. No.	Financial Year	VALUE DIFFERENCE in ITR & STR / TDS & STR) (Whichever is higher) (in Rs.)	Service Tax (in Rs.)
01	2015-16	19377380	2703521
02	2016-17	30403754	4535226
	TOTAL	49781134	7238748

Therefore, the said assessee has discharged less Service Tax liability and thus is liable to pay Service tax including Cess [**@ 12.36% for F.Y. 2015-16 & from 01-04-2015 to 31-05-2015**] ; [**@ 14% from 01-06-2015 to 14-11-2015**] ; [**@ 14.50% from 15-11-2015 to 31-05-2016**] and [**@15% from 01-06-2016 to 31-03-2017**] amounting to **Rs.7238748/-** on the differential value of **Rs. 49781134/-** along with applicable interest and penalty for the **F.Y. 2015-16 to 2016-17**.

3. A clarification regarding the above said differential value along with documents were called for from the said assessee for assessment purpose vide Supdt's letter F.No. **CGST-06/04-64/TPD/AR-I/2020-21** dated **19.10.2020** and the said assessee has been asked to furnish the reason for the difference between taxable value shown in ST-3 Return vis-à-vis Income Tax Return filed by the said assessee for the Financial year **2015-16 to 2016-17** alongwith submission of self-certified documents such as audited balance sheet, Profit & Loss account, ledgers, gross trial balance, ITR, Form 26AS, ST-3 Return and details of all the sales invoices issued during **F.Y. 2015-16 to 2016-17** but the said assessee has neither produce any documentary evidences of the differential value nor submit any reply. The said assessee has neither submitted the documents nor extended the cooperation in the matter although sufficient time was provided. This act of the said assessee amounts to contravention of the provisions of Section 72 of the Finance Act, 1994 which rendered themselves liable for penal action under Section 77 of Finance Act, 1994.

4. As per the provisions of Section 72 of the Finance Act, if any person, liable to pay service tax having made a return, fails to assess the tax, the Central Excise Officer, may require the person to produce such accounts, documents or other evidence as he may deem necessary and after taking into account all the relevant material which is available or which he has gathered, shall by an order in writing, after giving the person an opportunity of being heard, make the assessment of the value of taxable service to the best of his judgment and determine the sum payable by the assessee on the basis of such assessment.

5. As per the provisions of Section 73(1) of the Finance Act where any service tax has not been levied or paid or has been short levied or short paid by the 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 notice on the person chargeable with service tax which has not been levied or paid of which has been short levied or short paid requiring him to show cause why he should not pay amount specified in the notice.

6. 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 of ST-3 within the prescribed time.

7. Therefore, from the foregoing paras, it appears that the said assessee have failed to pay/short paid/deposit service tax to the extent of **Rs.7238748** /- on the difference of taxable value during the period **2015-16 to 2016-17** 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 with an intent to evade payment of service tax. Thus, it appears that the said assessee have failed to discharge the service tax liability of **Rs.7238748/-** (inclusive of applicable Cess i.e., EC, SHEC, SBC & KKC) worked out on value of **Rs.49781134/-** and therefore, service tax is required to be demanded/recovered from them under Section 73(1) of the Finance Act, 1994 read with Section 68 of the Finance Act, 1994.

8. In view of above, it appears that the said assessee have contravened the provisions of :

- (a) **Section 66** of the Finance Act, 1994 in as much as they have failed to collect and pay the service tax as detailed above, to the credit of Central Government.
- (b) **Section 68** of the Finance Act, 1994 read with **Rule 6** of the Service Tax Rules, 1994, as amended, in as much as they have not paid the service tax as mentioned above to the credit of the Government of India within the stipulated time limit;
- (c) **Section 70** of the Finance Act, 1994 read with **Rule 7** of the Service Tax Rules, 1994, as amended, in as much as they had failed to properly assess their Service Tax liability under **Rule 2(1)(d)** of Service Tax Rules, 1994 and failed to declare correct value of taxable services as well as exempted services to the department in the prescribed return in Form ST-3.

9. It has been noticed that at no point of time, the said assessee has disclosed full, true and correct information about the value of the services provided by them or intimated to the Department regarding receipt/providing of Service of the differential value that has come to the notice of the Department only after going through the Third Party CBDT data generated for the Financial Year **2015-16 to 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 appears that the said assessee has 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.7238748** /-. Thus, it appears that there is a deliberate withholding of essential and material information from the department about service provided and value realized by them. It appears that all these material information have been concealed from the department deliberately, consciously and purposefully to evade payment of service tax.

10. As per **Section 75** *ibid* every person liable to pay the tax in accordance with the provisions of Section 68, or rules made there under, who fails to credit the tax or any part thereof to the account of the Central Government within the period prescribed, is liable to pay simple interest (as such rate not below ten per cent and not exceeding thirty six per cent per annum, as is for the time being fixed by the Central Government, by Notification in the Official Gazette) for the period by which such crediting of the tax or any part thereof is delayed. It appears that the said assessee has short paid/non-payment of Service Tax of **Rs.7238748** /- on the actual value received towards taxable services provided which appears to be recoverable under proviso to Section 73(1) of the Finance Act alongwith interest under Section 75 *ibid* not paid by them under Section 68 of the Finance Act read with **Rule 6** of Service Tax Rules, 1994 inasmuch as the said assessee has suppressed the facts to the department and contravened the provisions with an intent to evade payment of Service Tax. The said assessee has not discharged their Service tax liability and hence is liable to pay interest under Section 75 of the Finance Act.

11. All the above acts of contravention on the part of the said assessee resulted into non-payment of Service Tax appears 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.7238748** /- (inclusive of applicable Cess i.e., EC, SHEC, SBC & KKC) not paid is required to be demanded and recovered from

them 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.

12. All these acts of contravention of the provisions of Section 67, Section 68 and Section 70 of the Finance Act, 1994 read with Rule 6 & Rule 7 of the Service Tax Rules, 1994 appear to be punishable under the provisions of Section 76 and 77 of the Finance Act, 1994 as amended from time to time. In view of the above, it appears that the said assessee have contravened the provisions of Finance Act, 1994 and the rules made there under. All the contraventions and violations made by the said assessee appear to have rendered themselves liable to penalty under **Section 76 & Section 77** of the Finance Act.

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

14. A show cause notice bearing No.STC/15-168/OA/2020 dated 23.10.2020 was issued to the M/s SKYWAVE MANPOWER SERVICES PRIVATE LIMITED, 137, SOBA CENTER, 1ST FLOOR SOUTH BOPAL, S P RING ROAD, AHMEDABAD 380058 calling upon to show cause to the **Additional Commissioner, Central GST & Central Excise, Ahmedabad North, having office at 1st Floor, Custom House, Navrangpura, Ashram Road, Ahmedabad, as to why;**

- (i) Differential amount of Service Tax amounting to **Rs.7238748/- (Rupees Seven Two lakhs Thirty Eight thousand Seven hundred forty Eight only)** (inclusive of Edu. Cess and S&H Edu. Cess) short paid/not paid by them, should not be confirmed/demanded under proviso to Section 73(1) of the Finance Act, 1994.
- (ii) interest at the appropriate rates should not be recovered from them as prescribed under **Section 75** of the Finance Act, 1994 from the due date on which the Service Tax was liable to be paid till the date on which the said Service Tax is paid.
- (iii) penalty should not be imposed upon them under **Section 76** of the Finance Act, 1994 for the failure to make payment of service tax payable by them within prescribed time-limit.
- (iv) penalty should not be imposed upon them under **Section 77** of the Finance Act, 1994 for the failure to assess the correct tax liability.
- (v) penalty should not be imposed upon them under **Section 78** of the Finance Act, 1994 as amended for suppressing and not disclosing the value of the said taxable service provided by them before the department with an intent to evade payment of service tax.

Personal Hearing and Defence Submission

15. Personal hearing in the matter was fixed on 7.12.2021, 24.12.2021, 19.1.2022, 2.3.2022. Neither the assessee nor any representative on behalf of assessee appeared for personal hearing nor filed any intimation for their non-appearance and they have also did not file any defence submission against the notice.

Discussions and findings: -

16. The proceedings under the provisions of the Finance Act, 1994 and Service Tax Rules, 1994 framed there under are saved by Section 174(2) of the Central Goods & Service Tax Act, 2017 and accordingly I am proceeding further.

17. I have carefully gone through the records of the case and as per the facts available on record I have noted that ample opportunity of personal hearing was given to the said assessee however, they have not availed the same to defend their case nor they have submitted any defence against the notice issued against them. Therefore, I am proceeding to decide the case ex-parte based upon the records available with this office.

17.1. I find that the show cause notice was served to the assessee on 29.12.2020 as can be seen from the acknowledgement receipt received from the assessee. A photo of the acknowledgment receipt is displayed below.

ACKNOWLEDGEMENT

Received Show Cause Notice No. STC/15-168/OA/2020 dated 23.10.2020 issued by the Additional Commissioner of CGST & Central Excise, Ahmedabad North, in case of M/s Skywave Manpower Services Pvt. Ltd. 137, Jobs Center, 1st floor, south Bopal, SP Ring Road, Ahmedabad-380058

cc: Ahmedabad
dt: 29.12.2020

Authorised Signatory of
M/s Skywave Manpower Services Pvt. Ltd



I find that the assessee was given four opportunities of personal hearing and the letter of hearing was received by the assessee as they were not returned back by the postal authorities. As the assessee was given four opportunities of personal hearing, but they failed to encash any of this opportunity, nor they filed any submissions, I am therefore bound to decide the case on the basis of the available facts on record.

18. As per SCN the said assessee is registered with department and were providing taxable services. On receipt of the data from CBDT, it was noticed that the assessee had declared different values in their Service Tax Returns (ST-3) as compared to the figures mentioned in their Income tax return (ITR/Form 22AS) for the financial year 2015-16 and 2016-17. The assessee had declared less taxable value in their Service Tax return (ST-3) for the financial year 2015-16 and 2016-17 in comparison to the taxable value declared in their ITR/Form 22AS in the respective financial year, and the assessee also failed to submit any documents or details explaining such difference nor responded to the correspondence made in this regard.

18.1. I find from the data received from CBDT regarding the *total amount paid/credit under Section 194C, 194H, 194I, 194J or Sales/Gross receipts from Services (from ITR)* did not disclose the data for the assessment year 2015-16 and 2016-17 nor gave any reasons for the non-disclosure. Further, the assessee has also failed to provide the required information even after the issuance of letter from the department. Therefore, the assessable value for the year 2015-16 and 2016-17 is not ascertainable at the time of issuance of this Show Cause Notice. Consequently, if any other amount is disclosed by the Income Tax Department or any other sources/agencies, against the said assessee, action will 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 2015-16 and 2016-17 not covered under this Show Cause Notice, will be recoverable from the assessee accordingly.

19. The Service tax payable is arrived at on the basis of value of "sales of services" shown in the ITR-5/26AS for the Financial year 2015-16 and 2016-17. By considering the said amount as taxable income, the service tax liability is calculated. The same is tabulated in Table supra. Since, the assessee has not submitted any reasons to clarify the difference in taxable value, therefore, no further verification could be done in the matter. According to Section 67 of the Finance Act, 1994 as amended from time to time where service tax is chargeable on any taxable service with reference to its value, then such value shall be the gross amount charged by the service provider (subject to abatements prevailing) for such service provided or to be provided by him. The gross amount charged for the taxable service shall include any amount received towards the taxable service before, during or after provision of such service. Thus, the value to be considered for calculation of service tax is the gross amount charged for providing the taxable services.

20. In view of facts stated hereinabove, the Value of Services declared in ITR filed by the assessee for financial Year F.Y. 2015-16 and 2016-17 is considered as the taxable Value of Services provided and since the said notice has not provided any details/data and the reasons for

non-payment of service tax, therefore, the exact Service Tax liability cannot be adjudged. Therefore, for calculation and demand of the Service Tax under this notice, the Value of Services declared in ITR filed by the notice has been considered for Non-Payment of Total Service Tax, which comes to Rs. 7238748/- including cess for Financial Year F.Y. 2015-16 and 2016-17 as tabulated in the Table.

20.1 It is provided under section 68 of the Finance Act, 1994 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 above in Table-A.

20.2 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 by disclosing wholly & truly all material facts in their service tax returns (ST-3 returns). The form, manner and frequency of return are prescribed under Rule 7 of the Service Tax Rules, 1994. In this case, it appears that the said service provider has not assessed the tax dues properly, on the services provided by him, as discussed above, as they failed to file ST-3 Returns and thereby violated the provisions of Section 70(1) of the Act read with Rule 7 of the Service Tax Rules, 1994.

20.3 From the foregoing paras and discussion made herein above, I find that the assessee has contravened the provisions of -

- (i) *Section 67 of the Finance Act, 1994 in as much as they have failed to assess and determine the correct value of taxable services provided by them, as explained in foregoing paras for the SCN period;*
- (ii) *Section 68 of the Finance Act, 1994 read with Rule 6 of the Service Tax Rules, 1994 in as-much-as they failed to make payment of service tax during the SCN period, to the credit of the Government account within the stipulated time limit;*
- (iii) *Section 70 of the Finance Act, 1994 as amended read with Rule 7 of the Service Tax Rules, 1994 in as much as they have failed to self-assess the Service Tax on the taxable value and to file correct ST-3 returns during the SCN period.*
- (iv) *Section 77 of the Finance Act, 1994 as much as they did not provide required data / documents, as called for from them.*

20.4 The government has from the very beginning placed full trust on the service tax assessee so far as service tax is concerned and accordingly measures like self-assessments etc., based on mutual trust and confidence are in place. All these operate on the basis of honesty of the service tax assessee; therefore, the governing statutory provisions create an absolute liability, when any provision is contravened or there is a breach of trust, on the part of service tax assessee, no matter how innocently. From the information/data received from CBDT, it appeared that the assessee has not discharged service tax liability in spite of declaring before Income Tax Department. Non-payment of service tax is utter disregard to the requirements of law and the breach of trust deposited on them which is outright act of defiance of law by way of suppression, concealment & non-furnishing value of taxable service with intent to evade payment of service tax. All the above facts of contravention on the part of the service provider have been committed with an intention to evade the payment of service tax by suppressing the facts. Therefore, service tax not paid by the assessee worked out in Table supra for financial Year F.Y. 2015-16 and 2016-17, is required to be demanded and recovered from them under Section 73 (1) of Finance Act, 1994 by invoking extended period of five years under the proviso to Section 73(1) of the Finance Act, 1994.

21. 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 service provider has failed to pay their Service Tax liabilities in the prescribed time limit, I find that the assessee is liable to pay the said amount along with interest. Thus, the said Service Tax is required to be recovered from the assessee along with interest under Section 75 of the Finance Act, 1994.

22. I further find that on account of all the above narrated acts of commission and omissions on the part of the service provider, they have rendered themselves liable to penalty under the provisions of the Section 78 Finance Act, 1994, as amended in as much as they have mis-stated the taxable value of the services provided/received by them and they have, knowingly and wilfully not paid the correct amount of Service Tax leviable on such amount.

23. In the instant SCN penalties under section 76 and 78 have been proposed. However, penalty under Section 76 and Section 78 of the Finance Act, 1994 cannot be imposed simultaneously. The Finance Act, 2008 (18 of 2008) which came into force from 10-5-2008, the Parliament has made the legal position clear by introducing a proviso to Section 78. It reads as under:

“Provided also that if the penalty is payable under this section, the provision of Section 76 shall not be attracted.”

Therefore, as per the prevailing provisions of law, penalty can be imposed either under Section 76 or Section 78 of the Finance Act, 1994 w.e.f 10.05.2008.

24. All the above acts of contravention of the various provisions of the Finance Act, 1994, as amended from time to time, and Rules framed there under, on the part of the assessee has been committed by way of suppression of facts with an intent to evade payment of service tax and, therefore, the said service tax not paid is required to be demanded and recovered from them under the proviso to Section 73 (1) of the Finance Act, 1994, as amended from time to time, by invoking extended period of five years along with applicable interest. All these acts of contravention of the provisions of Section 67, 68 & 70 of the Finance Act, 1994, as amended from time to time read with Rules 6 and 7 of the erstwhile Service Tax Rules, 1994 on part of assessee have rendered them for penal action under the provisions of Section 78 of the Finance Act, 1994, as amended from time to time.

ORDER

1. I confirm the demand of Service Tax of Rs.7238748/- **including cess**, which was short paid during the period from 2015-16 and 2016-17 as per Table supra and order to recover from them under proviso to Sub-section (1) of Section 73 of Finance Act,1994;
2. I confirm the demand of Interest at the appropriate rate and order to recover from them for the period of delay of payment of service tax mentioned at (i) above under Section 75 of the Finance Act, 1994;
3. I impose Penalty of Rs.10000/- (Rupees Ten thousand only) under the provisions of Section 77 of the Finance Act, 1994, as amended, on them for contravention of provisions of the Finance Act,1994, as explained herein above;
4. I impose Penalty of Rs.7238748/- under Section 78 of the Finance Act, 1994, as amended. I further order that in terms of Section 78(1) of the Finance Act, 1944 if M/s Skywave Manpower Services Pvt. Ltd., pays the amount of Service Tax as determined at Sl.No.(1) above and interest payable thereon mentioned at Sl.No.(2) above within thirty days of the date of communication of this order, the amount of penalty liable to be paid

by M/s Skywave Manpower Services Pvt. Ltd shall be twenty-five per cent of the penalty imposed subject to the condition that such reduced penalty is also paid within the period so specified.

R. Gulzar Begum
25/3/20

(R Gulzar Begum)
Additional Commissioner
Central Excise & CGST,
Ahmedabad North

By Regd. Post AD./Hand Delivery

F.No. STC/15-168/OA/2020

To .

M/s SKYWAVE MANPOWER SERVICES PRIVATE LIMITED
137, SOBA CENTER, 1ST FLOOR
SOUTH BOPAL, S P RING ROAD,
AHMEDABAD 380058

Date: 25/3/20

Copy for information to:

1. The Commissioner, Central GST and CX, Ahmedabad North Commissionerate (Attn. AC, RRA).
2. The Assistant Commissioner of Central GST and CX (TRC Section), Ahmedabad North
3. The Dy. /Assistant Commissioner, DIV-VI, CGST & CX, Ahmedabad North.
4. The Superintendent, Range-I, Division-VI, CGST & CX, Ahmedabad North.
5. Guard File.