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
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निबन्धित पावती डाक द्वारा/By R.P.A.D

फा.सं./F.No. **STC/15-196/OA/2020** आदेश की तारीख़/Date of Order:-30.03.2022

जारी करने की तारीख़/Date of Issue :- 30.03.2022

DIN NO: 20220364WT0000555EE4

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

अपर आयुक्त / *Additional Commissioner*

मूल आदेश संख्या / Order-In-Original No. 111/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 विरूद्ध अपील ,इसकी प्राप्ति से) 60 साठ (दिन के अन्दर आयुक्त) अपील ,(केन्द्रीय वस्तु एवं सेवा कर एवं उत्पाद शुल्क ,केन्द्रीय उत्पाद शुल्क भवन ,अंबावाड़ी ,अहमदाबाद-380015को प्रारूप संख्या इ.ए (1-.A.E) 1-में दाखिल कर सकता है। इस अपील पर रू) 2.00 .दो रुपये (का न्यायालय शुल्क टिकट लगा होना चाहिए।

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 पहले से 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 इ.ए 1-.में दो प्रतियों में दाखिल की जानी चाहिए। उस पर केन्द्रीय उत्पाद शुल्क) अपील (नियमावली 2001 के नियम 3 के प्रावधानों के अनुसार हस्ताक्षर किए जाने चाहिए। उक्त अपील के साथ निम्नलिखित दस्तावेज संलग्न किए जाएं।

(1) उक्त अपील की प्रति।

(2) निर्णय की प्रतियाँ अथवा जिस आदेश के विरूद्ध अपील की गई है, उनमें से कम से कम एक प्रमाणित प्रति हो, या दूसरे 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.

विषयः- कारण बताओ सूचना/ Show Cause Notice **No.** STC/15-196/OA/2020 dated 29.12.2020 issued to M/s YUVRAJSINH UMEDSINH CHAVDA, SECTOR 3/D 29/MANEK NAGAR SOCIETY, NEAR ADC BANK, NIRNAYNAGAR, AHMEDABAD- 382481.

BRIEF FACTS OF THE CASE :

M/s YUVRAJSINH UMEDSINH CHAVDA, SECTOR 3/D 29/MANEK NAGAR SOCIETY, NEAR ADC BANK, NIRNAYNAGAR, AHMEDABAD- 382481, having PAN NO: AIDPC0687Q (hereinafter referred to as the 'assessee') was engaged in providing taxable services without taking registration.

2. On perusal of the data received from CBDT, it is noticed that the said assessee has earned substantial service income by way of providing taxable services, but has neither obtained Service Tax registration nor paid service tax thereon.

3. In order to seek information in the matter, a letter dated 06.10.2020 & reminders dated 02.11.2020 & 07.12.2020 were issued to the assessee with a request to produce the documents mentioned therein to this office within a period of three days from the date of receipt of that letter/reminder. However, the assessee has failed to submit the required details / documents.

4. With effect from 01.07.2012, the negative list regime came into existence under which all services are taxable and only those services that are mentioned in the negative list are exempted.

5. The nature of activities carried out by the assessee as Service Provider appears to be covered under the definition of service and appears to be not covered under the Negative List as given in the Section 66D of the Finance Act, 1994, as amended from time to time. These services also appear to not be exempted under mega exemption notification No. 25/2012-S.T. dated 20-06-2012, as amended from time to time, and hence the aforesaid services provided by the assessee appear to be subjected to Service Tax.

6. Since the assessee has not submitted the required details of services provided during the Financial Year 2015-16 to 2017-18 (upto June 2017), the service tax liability of the service tax assessee is ascertained on the basis of income mentioned in the ITR returns and Form 26AS filed by the assessee with the Income Tax Department. The figures/data provided by the Income Tax Department is considered as the total taxable value in order to ascertain the service tax liability under Section 67 of the Finance Act, 1994.

7. The Service tax payable is calculated on the basis of value of **"sales of services under Sales/Gross Receipts From Services (Value from ITR)" or "Total Amount Paid/Credited Under Section 194C, 194I, 194H, 194J"** as provided by the Income Tax Department for the financial year **2015-16 & 2016-17.** By considering the said amount as taxable income, the service tax liability is calculated as detailed below:-

TABLE-A

(Amount in Rs)

S. No.	F.Y.	TOTAL VALUE for TDS(including 194C,194Ia,194Ib,194J,194)	TOTAL SALE OF SERVICES (ITR)	HIGHER VALUE (VALUE OF SALE OF SERVICES) OR (TOTAL VALUE for TDS)	Service Tax rate	Service Tax Payable
1	2015-16	1,834,011	53,151,287	53,151,287	14.50%	7706937/-
2	2016-17	0	50405492	50405492	15%	7560824/-
TOTAL						15267760/-

8. No data is available with this office, for the period 2017-18 (upto June 2017) and the assessee has also failed to provide any information regarding rendering of taxable service for this period. Therefore, at the time of issuance of SCN, it is not possible to quantify short payment of Service Tax, if any, for the period 2017-18 (upto June 2017).

9. **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.'

10. From the facts, it appears that the **"Total Amount Paid/Credited Under Section 194C,194H,194I,194J OR Sales/Gross Receipts From Services (From ITR)"** for the F.Y. 2017-18 (upto June 2017) has not been disclosed thereof by the Income Tax Department. Further, the assessee has also failed to provide the required information even after the issuance of letter/reminders from the Department. Therefore, the assessable value for the year 2017-18 (upto June 2017) 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 2017-18 (upto June 2017) covered under this Show Cause Notice, will be recoverable from the assessee accordingly.**

11. The government has from the very beginning placed full trust on the service provider so far as service tax is concerned and accordingly measures like Self-assessments etc., based on mutual trust and confidence are in place. Further, a taxable service provider is not required to maintain any statutory or separate records under the provisions of Service Tax Rules as considerable amount of trust is placed on the service provider and private records maintained by him for normal business purposes are accepted, practically for all the purposes of Service tax. All these operate on the basis of honesty of the service provider; therefore, the governing statutory provisions create an absolute liability when any provision is contravened or there is a breach of trust placed on the service provider, no matter how innocently. From the evidence, it appears that the said assessee has not taken registration and thereafter has not taken into account all the income received by them for rendering taxable services for the purpose of payment of service tax and thereby evaded their tax liabilities. The service provider appears to have made deliberate efforts to suppress the value of taxable service to the department and appears to have not paid the liable service tax in utter disregard to the requirements of law and breach of trust deposed on them. Such outright act in defiance of law, appear to have rendered them liable for stringent penal action as per the provisions of Section 78 of the Finance Act, 1994 for suppression or concealment or furnishing inaccurate value of taxable service with an intent to evade payment of service tax.

12. In light of the facts discussed here-in-above and the material evidences available on records, it is revealed that the noticee, M/s. YUVRAJSINH UMEDSINH CHAVDA, have contravened the following provisions of Chapter-V of the Finance Act, 1944, the Service Tax Rules, 2004:

(i) Section 69(1) of the Finance Act, 1994 read with Notification No.33/2012-Service

Tax dated 20.06.2012 in as much as they have failed to obtain Service Tax Registration.

(ii) Section 67 of the Finance Act, 1994 in as much as they have failed to determine the correct value of taxable service provided by them as discussed above;

(iii) Failed to register with the department and fail 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;

(iv) 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 have 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 ;

(v) Section 77 of the Finance Act, 1994, in as much as failed to take registration and did not provide required data/documents as called from them.

(vi) All the above acts of contravention on the part of the said assessee have 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 Section 73 (1) of the Finance Act, 1994 by invoking extended period of five years. All 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 appears to be publishable under the provisions of Section 78 of the Finance Act, 1994 as amended from time to time.

(vii) The said assessee is also 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.

13. The above said service tax liabilities of the assessee has been worked out on the basis of limited data/ information received from the Income Tax Department for the financial years 2015-16 & 2016-17. Thus, the present notice relates exclusively to the information received from the Income Tax Department.

14. It is observed that the assessee has neither obtained the Service Tax registration from the Department for the services provided by them for the period of F.Y.2015-16 to 2017-18 (Upto June 2017), nor responded to correspondence made by the department in order to ascertain the actual taxable service income. Therefore, it appears that the assessee had not paid actual service tax by way of willful suppression of facts and in contravention of provision of the Finance Act, 1994 and the Rules made there under relating to levy and collection of service tax, with intent to evade payment of service tax. The service tax amounting to **Rs. 1,52,67,760/-** is therefore recoverable from them by invoking extended period of five years as per first proviso to sub-section (1) of Section 73 of Finance Act, 1994 read with Notification dated 30.09.2020 issued vide F.No 450/61/2020-Cus. IV (Part-I).

14.1 For this reason applicable interest under Section 75 of the Finance Act, 1994 is also to be demanded & is recoverable from the assessee and the assessee are also liable to penalty under Section 78 of Finance Act, 1994.

15. Further, the said assessee is liable to penalty under the provisions of Section 77(1)(a), 77(1)(c) & 77(2) of the Finance Act, 1994, for failure to take registration in accordance with the provisions of section 69; and for failure to furnish information / documents called for from them.

16. Therefore, M/s YUVRAJSINH UMEDSINH CHAVDA, SECTOR 3/D,29/MANEK NAGAR SOCIETY, NEAR ADC BANK, NIRNAYNAGAR, AHMEDABAD- 382481 called upon to show cause before the Additional/Joint Commissioner, Central Goods and Service Tax, Ahmedabad North having his office situated at Ist Floor, Customs House, Opposite Old High Court, Income Tax Cross Road, Navrangpura, Ahmedabad -380009 as to why:

(i) Service Tax of **Rs. 1,52,67,760/-** which was not paid for the financial year 2015-16 & 2016-17 as per **Table-A** mentioned in para-7 above, should not be demanded and recovered from them under proviso to Sub-section (1) of Section 73 of the Finance Act, 1994 read with Notification dated 30.09.2020 issued vide F.No 450/61/2020-Cus. IV (Part-I).

(ii) Service Tax liability not paid during the Financial Year 2017-18 (upto June 2017), **ascertained in future, as per paras no. 9 and 10 above,** should not be demanded and recovered from them under proviso to Sub-section (1) of Section 73 of Finance Act,1994.

(iii) Interest at the appropriate rate should not be demanded and recovered from them for the period of delay of payment of service tax mentioned at (i) above under Section 75 of the Finance Act,1994;

(iv) Penalty under the provisions of Section 77(1)(a),77(1)(c) & 77(2) of the Finance Act, 1994, as amended, should not be imposed on them.

(v) Penalty under Section 78 of the Finance Act, 1994, as amended, should not be imposed on them for suppressing the full value of taxable services and material facts from the department resulting into non-payment of Service Tax as explained herein above.

Personal Hearing and Defence Submission

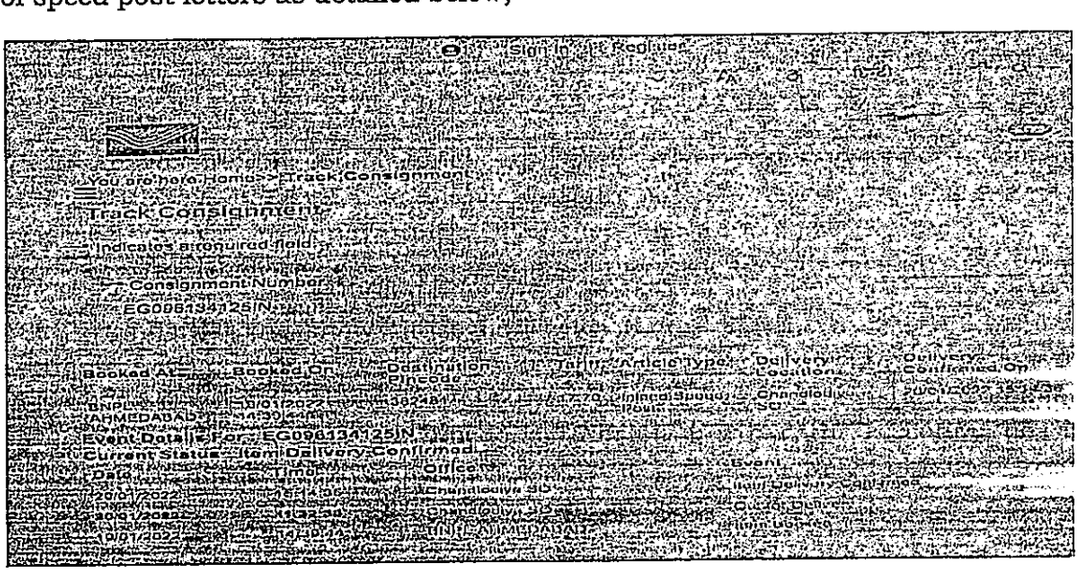
17. Personal hearing in the matter was fixed on 28.01.2022, 23.02.2022 and 23.03.2022. However, neither the assessee nor any representative on behalf of assessee appeared for personal hearing nor filed any intimation for their non-appearance. They have also not filed any defence submission against the notice.

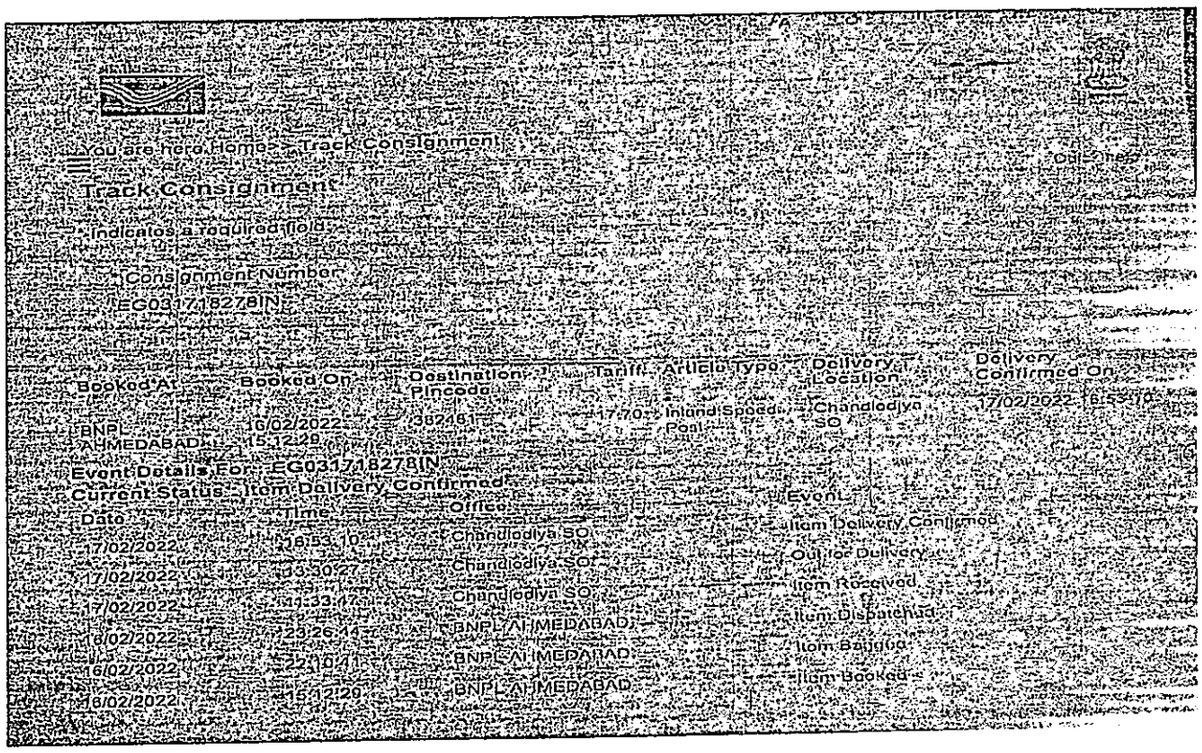
Discussions and findings: -

18. 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.

18.1 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 asssesee however, they have not availed the same to defend their case. Therefore, I am proceeding to decide the case ex-parte based upon the records available in the file.

18.2 I find that the show cause notice was served to the assessee on his two mail address i.e. (1) chavday5@gmail.com and (2) rikenpanchalrna@gmail.com, as mentioned in their GSTIN No. 24AIDPC0687Q2Z0, as reported by the Assistant Commissioner (in situ), Range-IV, Division VII, Ahmedabad (North). Further, the Personnel hearing letters issued to the assessee have also been served to them as detailed obtained from tracking of speed post letters as detailed below;





18.3 I find that the assessee was given three opportunities of personal hearing on the same address to which the notice was addressed, however, they have not availed the same to defend their case. As the assessee was given three opportunities of personal hearing, but they failed to encash any of this opportunity, nor they filed any submissions. Further, a final opportunity was granted vide mail dated 25.03.2022 on registered mail, on which SCN was served to the assessee to appear before the adjudicating authority, however the assessee has neither responded on mail nor appear for personal hearing. Therefore, I decide the case on the basis of the available facts on record.

18.4 As per the details mentioned in SCN, the said asssesee is not registered with department however, he is providing taxable services. On receipt of the data from CBDT, it was noticed that the assesse had earned an income of Rs. 10,35,56,779/- for the financial year 2015-16 and 2016-17. These values were reflected under the heads "Sales of services under Sales/Gross Receipts From Services (Value from ITR)" or "Total Amount Paid/Credited Under Section 194C, 194I, 194H, 194J" by the Income Tax Department. However, the noticee failed to submit any documents or details explaining such difference nor responded to the correspondence made in this regard.

18.5 Further, on perusal of para 8 of SCN, I find that the levy of Service Tax for the financial year 2017-18 (Up to June 2017), which was not ascertainable at the time of issuance of subject SCN, if he 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 proviso to Section 73(1) read with master Circular No. 1053/02/2017-CX dated 10.03.2017, the service tax liability was to be recovered from the assessee accordingly, I however, do not find any charges leveled for the demand for the year 2017-18 (Up to June 2017), in charging para of the SCN.

18.6 The Service tax payable is arrived at on the basis of value of **"sales of services"** shown in the ITR/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.

18.7 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. 1,52,67,760/- for Financial Year F.Y. 2015-16 and 2016-17 as tabulated in the Table.

18.8 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.

18.9 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.

18.10 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.*

19. 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 deposed 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, 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.

20. 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 assesse 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.

21. 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.

22. 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.

Therefore, I pass the following order;

ORDER

(i) I confirm the demand of Rs. 1,52,67,760/- initiated against M/s. YUVRAJSINH UMEDSINH CHAVDA, SECTOR 3/D 29/MANEK NAGAR SOCIETY, NEAR ADC BANK, NIRNAYNAGAR, AHMEDABAD- 382481 which was not 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;

(ii) 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;

(iii) I impose Penalty of Rs. 10,000/-(Rupees Ten Thousand only only) under the provisions of Section 77(2) of the Finance Act, 1994, as amended, on them for contravention of provisions of the Finance Act,1994, as explained herein above;

(iv) I impose Penalty of Rs. 10,000/-(Rupees Ten Thousand only only) under the provisions of Section 77(1)(a) of the Finance Act, 1994, as amended, on them for contravention of provisions of the Finance Act,1994, as explained herein above;

(v) I impose Penalty of Rs. 10,000/-(Rupees Ten Thousand only only) under the provisions of Section 77(1)(c) of the Finance Act, 1994, as amended, on them for contravention of provisions of the Finance Act,1994, as explained herein above;

(vi) I impose Penalty of Rs. 1,52,67,760/-under Section 78 of the Finance Act, 1994, as amended. I further order that in terms of Section 78 (1) of the Finance Act, 1994 if M/s. YUVRAJSINH UMEDSINH CHAVDA, SECTOR 3/D 29/MANEK NAGAR SOCIETY, NEAR ADC BANK, NIRNAYNAGAR, AHMEDABAD- 382481 having PAN NO: AIDPC0687Q pays the amount of Service Tax as determined at Sl. No. (i) above and interest payable thereon at (ii) above within thirty days of the date of communication of this order, the amount of penalty liable to be paid by M/s. YUVRAJSINH UMEDSINH CHAVDA 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)
Additional Commissioner,
Central GST and CX, Ahmedabad North

F. No.STC/15-196/OA/2020 Date: 30 /03/2022

By Regd. Post AD./Hand Delivery
To,
M/s. YUVRAJSINH UMEDSINH CHAVDA,
SECTOR 3/D 29/MANEK NAGAR SOCIETY,
NEAR ADC BANK, NIRNAYNAGAR,
AHMEDABAD- 382481,

Copy for information to:

1. The Commissioner, CGST & Central Excise, Ahmedabad (N)
2. The Dy./Assistant Commissioner, Division-VII, CGST & CX, Ahmedabad North.
3. The Superintendent, Range- , Division-VII,CGST& CX, Ahmedabad North
4. The SuperintendentSystems ,CGST& CX, Ahmedabad North for uploading the order
5. Guard File.