



<p>आयुक्त का कार्यालय, केंद्रीय जी. एस. टी. एवं केंद्रीय उत्पाद शुल्क, अहमदाबाद - उत्तर, कस्टम हाउस, प्रथम तल, नवरंगपुरा, अहमदाबाद- 380009</p>		 <p>OFFICE OF COMMISSIONER CENTRAL GST & CENTRAL EXCISE, AHMEDABAD- NORTH CUSTOM HOUSE, 1ST FLOOR, NAVRANGPURA, AHMEDABAD-380009</p>
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निबन्धित पावती डाक द्वारा/By R.P.A.D

DIN- 20220364WT0000111B82

फा.सं./F.No. STC/15-169/OA/2020

आदेश की तारीख/Date of Order :- 31-03-2022

जारी करने की तारीख/Date of Issue :- 31-03-2022

द्वारा पारित/Passed by:-

आर गुलजार बेगम IR Gulzar Begum

अपर आयुक्त / Additional Commissioner

मूल आदेश संख्या / Order-In-Original No. 118/ADC/ GB /2021-22

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

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इस आदेश से असन्तुष्ट कोई भी व्यक्ति इस आदेश के विरुद्ध 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 380015-को प्रारूप संख्या एस टी -4 (ST-4) में दाखिल कर सकता है। इस अपील पर रु. 5.00 (पांच 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. 5.00 only.

इस आदेश के विरुद्ध अपील करने के लिए आयुक्त (अपील) के समक्ष नियमानुसार पूर्व जमा के धनराशी का प्रमाण देना आवश्यक है।

An appeal against this order shall lie before the Commissioner (Appeal) on giving proof of payment of pre deposit as per rules.

उक्त अपील, अपीलकर्ता द्वारा प्रारूप संख्या एस टी -4 (ST-4) 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 विरुद्ध अपील की गई है, उनमें से कम से कम एक प्रमाणित प्रति हो, या दूसरे आदेश की प्रति जिसपर रु. 5) 00. पांच रुपये (का न्यायालय शुल्क टिकट लगा होना चाहिए।

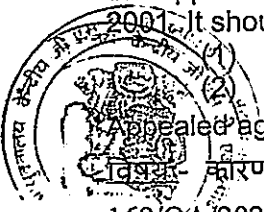
The appeal should be filed in form एस टी -4 (ST-4) in duplicate. It should be signed by the appellant in accordance with the provisions of Rule 3 of Central Excise (Appeals) Rules, 2001. It should be accompanied with the following:

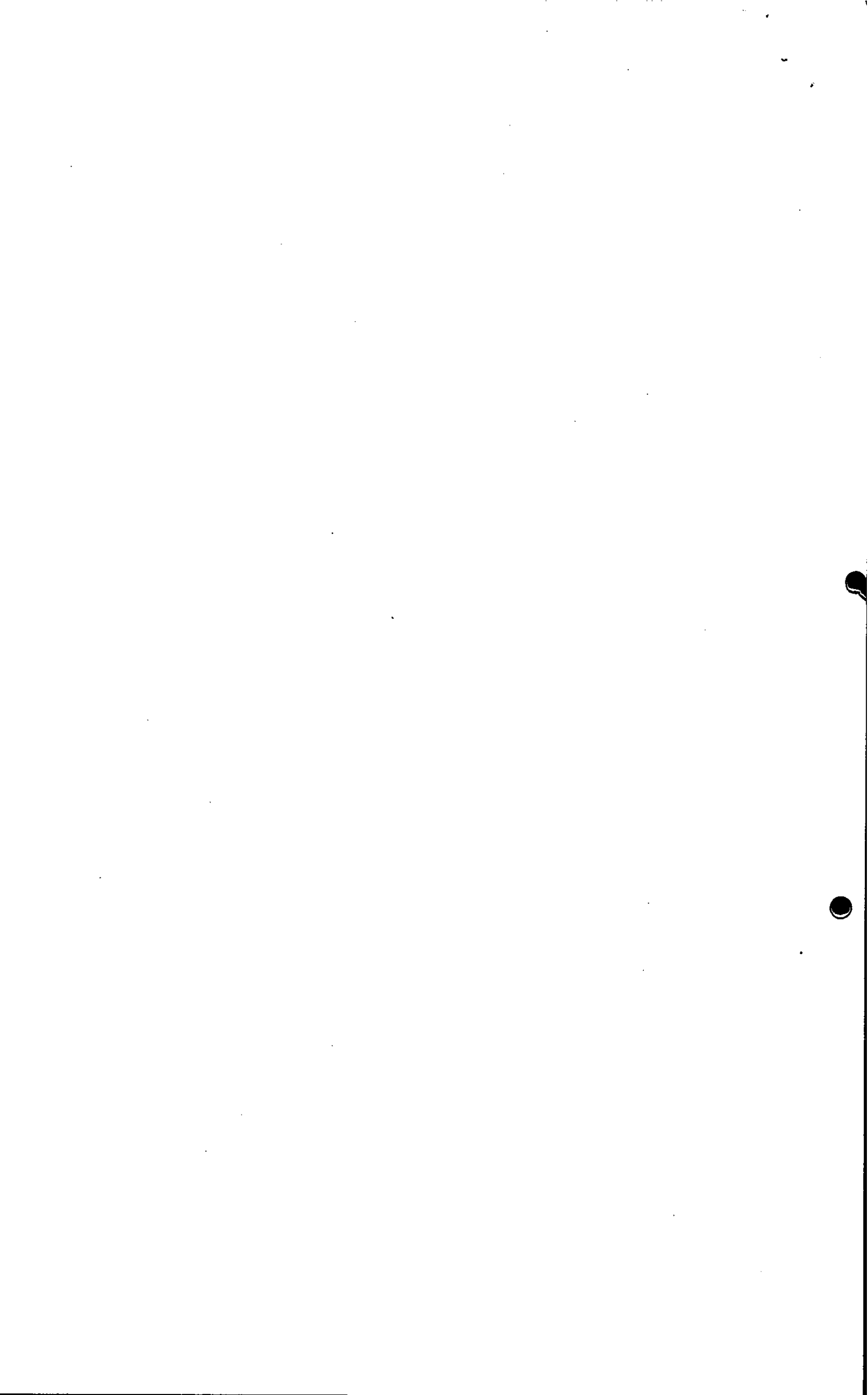
Copy of accompanied Appeal.

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.5.00.

कारण बताओ सूचना/ Proceeding initiated against Show Cause Notice F.No.STC/15-169/OA/2020 dated 23.10.2020 issued to M/s Saimann Traylor Service, A-81, Amntran Bungalow, Bopal, Ahmedabd-380058.





Brief Facts of the Case

M/s SAIMANN TRAILOR SERVICE, A-81, AMNTRAN BUNGLOW, BOPAL, 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. AAUPU6703ASD001.

2. On 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).

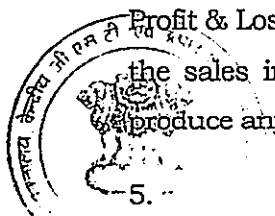
3. On going through the Third party Data received from CBDT of the said assessee for the F.Y. 2015-16 to 2016-17, the Sales/Gross Receipt from Services (Value from ITR) are not tallied with Gross Value of Service Provided, as declared in ST-3 Return of the F.Y. 2015-16 to 2016-17. It appears that the 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.)
02	2015-16	11182865	1560227
03	2016-17	47141138	7031886
	TOTAL	58324003	8592113

Therefore, the said assessee has less discharge their 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] for amounting to Rs.8592113/- on the differential value amounting to Rs. 58324003/- along with applicable interest and penalty for the F.Y. 2015-16 to 2016-17.

4. It was observed that the 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. It appears that 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.

5. It was observed that the said assessee has neither submitted the documents nor extended the cooperation in the matter although sufficient time was provided. This act of non-



cooperation of the said assessee has contravened the provisions of Section 72 of the Finance Act, 1994 and thus rendered themselves liable for penal action under Section 77 of Finance Act, 1994.

6. 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.

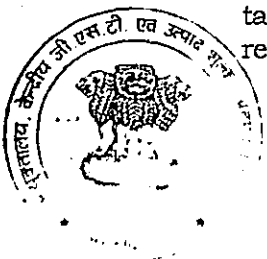
7. As per the provisions of Section 73(1) of the Finance Act where any service tax has not been levied or paid or has been short levied or short paid by the reasons of willful mis-statement or suppression of facts with intent to evade payment of service tax, the Central Excise Officer may within five 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.

8. 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.

9. From the foregoing paras, it is observed that the said assessee have failed to pay/short paid/deposit service tax to the extent of Rs.8592113 /- 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-s 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. 8592113/- (inclusive of applicable Cess i.e., EC, SHEC, SBC & KKC) worked out on value of Rs. 58324003/- 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.

10. In view of above, it was observed 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.

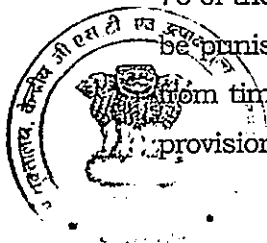


11. It has been noticed that at no point of time, the said assessee has disclosed full, true and correct information about the value of the services provided by them or intimated to the Department regarding receipt/providing of Service of the differential value that has come to the notice of the Department 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.8592113 /-. 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.

12. 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.8592113 /- 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.

13. 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.8592113 /- (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.

14. 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.

15. 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 wilfully 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.

16. Therefore, M/s. SAIMANN TRAILOR SERVICE, A-81, AMNTRAN BUNGLOW, BOPAL, AHMEDABAD-380058 called 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.8592113/- (Rupees Eighty Five lakhs Nintty Two thousand One hundred thirteen 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.

(vi) 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.

14. Personal hearing in the matter was fixed on 07.12.2021, 23.12.2021 & 19.01.2022. 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: -

15. 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 to adjudicate the case.

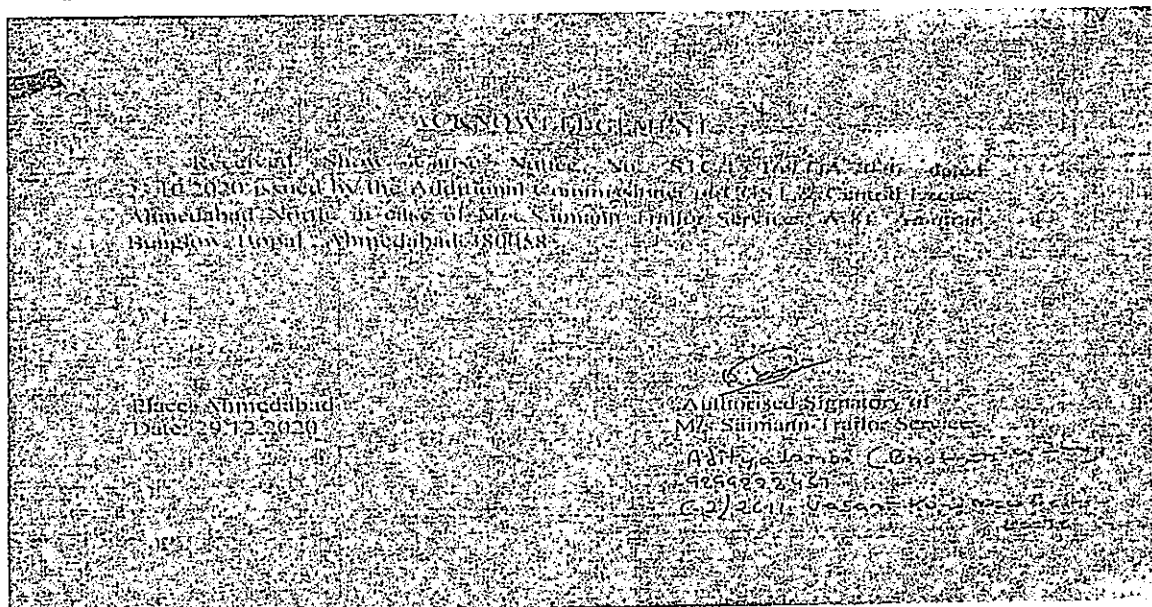
16. As per SCN the said assessee is registered with department under registration number AAUPU6703ASD001 and were providing taxable services. On receipt of the data from CBDT, it was noticed that the assessee had declared different values in their Service Tax Returns

(ST-3) as compared to the figures mentioned in their Income tax return (ITR/Form 26AS) 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/ Form26AS.

17. Further, I find that the show cause notice was received by the authorized signatory of M/s Saimann Traylor Services on 29.12.2020. A photo of the acknowledgment receipt is displayed below.



16.2 Further, as per records available in file, I find that the proprietor of the firm Shri Vikas Anil Uppal is deceased on 24.11.2017 prior to Service of Show Cause Notice. The notice, has expired on 24.11.2017, the Death Certificate issued on 18.12.2017 by Government of Rajasthan, Directorate of Economics & Statistics.. I have gone through the Certificate and find that the same was issued on 18.12.2017 wherein it was specifically mentioned the name of Shri Vikas Anil, died on 24.11.2017. On verification of details from GST portal, this office find that Shri Vikas Anil is proprietor of the firm Saimann Traylor Service. Therefore I find that the assessee to whom the Department issued the Show Cause Notice is no more as he expired on 26.09.2015.

It may kindly be appreciated that to tax a deceased is a contradiction in terms. Tax laws are made by the living to tax the living. There is no machinery provision under the Act for continuing the proceedings of non payment of service tax against the deceased individual. The stressed fact that an assessee under the Act means "the person" liable to pay the service tax. Short levy or non payment of service tax shall only be recovered from the person chargeable with the service tax that has not been paid. He is not a person liable to make payment of service tax in terms of section 73(1) of Finance Act, 1994. Further there is no machinery provision contained whether under the Act or Rules to proceed against the legal heirs of the deceased person. They have invited attention to the definition of the assessee given in sub section (12) of Section 65 B of the Finance Act, 1994 which reads as

Assessee means as person liable to pay tax and includes his agent'



16.3. On perusal of the above contention, I find that the assessee is defined as the person liable to pay tax includes his agent. Further the point that there is no machinery provision contained whether under the Act or Rules to proceed against the legal heirs of the deceased person. On perusal of Service Tax Act and Rules made thereunder is silent about such situations and therefore the point raised by the legal heir is also acceptable.

17. I have also gone through various case laws and on the basis of various case laws, I find that the matter to decide is the question is whether an assessment proceeding under the Service Tax can continue against the legal representatives/estate of a sole proprietor/manufacturer after he is dead or not.

18. In the instant case, I relied upon the decision of Hon'ble Supreme Court in the case of SHABINA ABRAHAM & ORS Vs COLLECTOR OF CENTRAL EXCISE & CUSTOMS in CIVIL APEAL NO.5802 OF 2005. In this connection, I intend to go through the case law in detail to decide the matter.

19. The Hon'ble Supreme Court while deciding the matter referred the point as "The precise question that arises in the present case is whether an assessment proceeding under the Central Excises and Salt Act, 1944, can continue against the legal representatives/estate of a sole proprietor/manufacturer after he is dead". The details of the case referred as follows:

"One Shri George Varghese was the sole proprietor of Kerala Tyre and Rubber Company Limited. By October, 1985, this proprietary concern had stopped manufacture and production of tread rubber. By a show cause notice dated 12-6-1987, for the period January, 1983 to December, 1985, it was alleged that the assessee had manufactured and cleared tread rubber from the factory premises by suppressing the fact of such production and removal with an intent to evade payment of Excise duty. The provisions of Section 11A, as they then stood, of the Central Excises and Salt Act were invoked and duty amounting to Rs. 74,35,242/- was sought to be recovered from the assessee together with imposition of penalty for clandestine removal.

On 14-3-1989, the said Shri George Varghese died. As a result of his death, a second show cause notice was issued on 18-10-1989 to his wife and four daughters asking them to make submissions with regard to the demand of duty made in the show cause notice dated 12-6-1987. By their reply dated 25-10-1989, the said legal heirs of the deceased stated that none of them had any personal association with the deceased in his proprietary business and were not in a position to locate any business records. They submitted that the proceedings initiated against the deceased abated on his death in the absence of any provision in the Central Excises and Salt Act to continue assessment proceedings against a dead person in the hands of the legal representatives. The said show cause notice was, therefore, challenged as being without jurisdiction.

As the Central Excise Authorities posted the matter for hearing and refused to pass an order on the maintainability of the show cause notice alone, the legal heirs approached the High Court under Article 226 of the Constitution by filing a Writ Petition in January, 1990. The learned single Judge of the High Court quashed the proceedings against the legal heirs stating that the Central Excises and Salt Act did not contain any provisions for continuing assessment proceedings against a dead person. Against this, revenue went in appeal. The Division Bench of the High Court of Kerala reversed the single Judge's judgment."

While deciding the case the Hon'ble Supreme Court find that

It remains to consider a judgment cited by learned counsel for the appellants, namely, Commissioner of Central Excise, Bangalore-III v. Dhiren Gandhi, 2012 (281) E.L.T. 64 (Karnataka) = 2012 (27) S.T.R. 452 (Kar.). This judgment is correct in its conclusion that



while interpreting the provisions of the Central Excises and Salt Act, legal heirs who are not the persons chargeable to duty under the Act cannot be brought within the ambit of the Act by stretching its provisions. To the extent that this judgment holds what is set out herein below, it is correct :-

"We do not find any provision in the Act which foists any such liability in the case of intestate succession. In other words, there is no provision which empowers the authorities to recover due from a deceased assessee by proceeding against his legal heirs. The way Section 11 and 11A are worded, it is amply clear, the legislature has consciously kept away the legal heirs from answering to liabilities under the Act." (at page 69)

The Hon'ble Supreme Court has also observed that

Recovery of duty. -Every person who produces, cures or manufactures any excisable goods, or who stores such goods in a warehouse, shall pay the duty or duties leviable on such goods, at such time and place and to such persons as may be designated, in, or under authority of these rules, whether the payment of such duty or duties is secured by bond or otherwise.

Provided that nothing contained in this rule shall apply to molasses produced in a khandsari sugar factory.

Provided further that in respect of goods falling under Chapter 62 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), manufactured on job work, the provisions of these rules shall apply subject to the provisions of Rule 7AA."

On a reading of the aforesaid provisions, it is clear that Shri Rajshekhar Rao, learned counsel appearing on behalf of the appellants is correct - there is in fact no separate machinery provided by the Central Excises and Salt Act to proceed against a dead person when it comes to assessing him to tax under the Act.

The Hon'ble Supreme court also held that

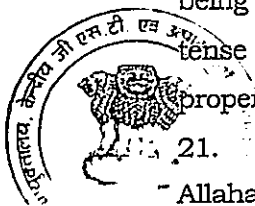
"17. It will be seen that the definition of "assessee" contained in Section 4(3)(a) of the Central Excises and Salt Act is similar to the definition of assessee contained in the Income Tax Act, 1922. Under that Act, as we have already seen, an assessee means "a person by whom income tax is payable." Under the Central Excises and Salt Act, an assessee means "the person who is liable to pay the duty of excise under this Act". The present tense being used, it is clear that the person referred to can only be a living person as was held in Ellis C. Reid (supra). Further, the only extension of the definition of "assessee" under the Central Excises and Salt Act is that it would also include an assessee's agent, which has nothing to do with the facts of the present case. It is well settled that a "means and includes" definition is exhaustive in nature and that there is no scope to read anything further into the said definition."

And finally the Hon'ble Supreme Court concluded that

"34. We are, therefore, of the view that this appeal must be allowed and the judgment of the High Court of Kerala is, accordingly set aside and that of the learned Single Judge restored".

20. On perusal of the above order of the Hon'ble Supreme Court, there is no separate enabling provision in Act to recover the duty from a deceased person/ legal heirs of deceased person. The definition of assessee as contained in Sec.4(3)(a) of Central Excise Act provides that an assessee means "the person who is liable to pay the duty of excise under this Act. The present tense being used, it is clear that the person referred to can only be a living person. Such use of present tense indicates that the one of modes of recovery as provided in sec.11 by way of attachment of property of the assessee even if the estate was available cannot be so attached.

21. Further in the case of Azad Engineering Works Vs Commissioner Of C. Ex. & S.T., Allahabad's 2019 (24) G.S.T.L. 46 (Tri. - All.) the Honble CESTAT decided that in a similar issue



Recovery of Service Tax dues of proprietorship firm cannot be effected against legal heirs of partner after his death - Section 87 of Finance Act, 1994. [para 1] Finance Act, 1994 - Provisions of Section 87 of Finance Act, 1994 are pari materia to provisions of Section 11 of Central Excise Act, 1944. While deciding the case the Hon'ble CESTAT observed that

"We note that Learned Counsel for the appellant has relied on ruling by Hon'ble Supreme Court in the case of Shabina Abraham v. Collector of Central Excise & Customs reported as 2017 (50) S.T.R. 241 (S.C.). Learned AR fairly agrees with that the said ruling of Hon'ble Supreme Court is squarely applicable in the present case. We note that Hon'ble Supreme Court in the said case of Shabina Abraham had held that "in the absence of machinery provisions for proceeding against dead person's legal heirs, duty and other sums do not become payable to apply recovery provisions under Section 11 of Central Excise Act, 1944." We note that present proceedings are initiated under Finance Act, 1994 and Section 87 of Finance Act, 1994 is invoked for recovery. We also note that provisions of Section 11 of Central Excise Act, 1944 and provisions of Section 87 of Finance Act, 1994 are pari materia. We, therefore, hold the ruling of Hon'ble Supreme Court in the case of Shabina Abraham is squarely applicable in the present case. Therefore, we hold that the demand confirmed through Order-in-Original dated 25-2-2014 sustained through impugned Order-in-Appeal cannot be recovered from the legal heirs of Shri Kailash Nath Singh.

2. In above terms the appeal is allowed."

22. On perusal of the above refereed orders of Hon'ble Supreme Court and CESTAT and other aspects of the case, I find that the assessment proceedings against a deceased person is not lawful and proper. Therefore the show cause notice issued in the name of the deceased person late Shri Vikas Anil Uppal proprietor of M/s Saimann Traylor Services is liable to be vacated. As the SCN itself is vacated, the question of charging interest or imposing of penalty does not arise.

In view of the above discussion and findings, I pass the following order:

ORDER

I vacate the proceedings of Show Cause Notice initiated for recovery of Rs. 8592113/- against SAIMANN TRAILOR SERVICE, A-81, AMNTRAN BUNGLOW, BOPAL, AHMEDABAD-380058 vide F.No. STC/15-169/OA/2020 dated 23.10.2020.

R. Gulzar Begum
31/3/22

(R. Gulzar Begum)
Additional Commissioner,
Central GST and CX, Ahmedabad North

By Regd. Post AD./Hand Delivery
F.No.STC/15-169/OA/2020

Date: 31/03/2022

To
SAIMANN TRAILOR SERVICE,
A-81, AMNTRAN BUNGLOW, BOPAL,
AHMEDABAD-380058

Copy to:

1. The Commissioner, CGST & CX, Ahmedabad North.
2. The Dy./Asstt. Commissioner, DIV-VI, CGST & CX, Ahmedabad North.
3. The Superintendent, Range-I Division-VI, CGST & CX, Ahmedabad North
4. The Superintendent, Systems, CGST & CX, Ahmedabad North
- ✓ 5. Guard File.

