



आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER

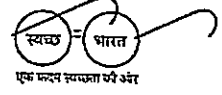
केंद्रीय वस्तु एवं सेवा कर तथा केंद्रीय उत्पाद शुल्क, अहमदाबाद उत्तर
CENTRAL GOODS & SERVICES TAX & CENTRAL EXCISE, AHMEDABAD NORTH

पहली मंजिल, कस्टम हाउस, नवरंगपुरा, अहमदाबाद - 380009

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निवन्धित पावती डाक द्वारा/By R.P.A.D

फा.सं./F.No. STC/15-134/OA/2020

आदेश की तारीख/Date of Order:-31.03.2022

जारी करने की तारीख/Date of Issue :- 31.03.2022

DIN NO: 20220364WT000071767C

द्वारा पारित/Passed by:-

आर गुलजार बेगम /R. GULZAR BEGUM

अपर आयुक्त / Additional Commissioner

मूल आदेश संख्या / Order-In-Original No. 128/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 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 विरुद्ध अपील की गई है, उनमें से कम से कम एक प्रमाणित प्रति हो, या दूसरे आदेश की प्रति जिसपर रु) 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 बताओ सूचना/ Show Cause Notice No. STC/15-134/OA/2020 dated 22.10.2020, issued to M/s. Vishal Décor & Events Pvt Ltd, 16, Shyam Gokul Complex, Vijay Cross Roads, Drive-in Road, Ahmedabad, Gujarat-380013.

BRIEF FACTS OF THE CASE

M/s. Vishal Décor and Events P.Ltd, 16, Shyam Gokul Complex, Vijay Cross Raods,, Drive – in Road,, Ahmedabad, Gujarat- 380013- (hereinafter referred to as the 'Assessee' for the sake of brevity) is registered under Service Tax having Registration No.-AABCV7045EST001& are engaged in the business of Providing Taxable Services.

2. On perusal of the data received from CBDT, it was noticed that the assessee had declared different values in Service Tax Return (ST-3) and Income Tax Return (ITR/Form 26AS) for the Financial year 2015-16. On scrutiny of the above data, it was noticed that the Assessee has declared less taxable value in their Service Tax Return (ST-3) for the F.Y.2015-16 as compared to the Service related taxable value declared by them in their Income Tax Return (ITR)/ Form 26AS, the details of which are as under:

(Amount in Rs.)

Sr No	F. Y.	Total Sale of Service as per ITR	TOTAL GROSS VALUE PROVIDED (STR)	TOTAL VALUE for TDS (including 194C, 194Ia, 194Ib, 194J, 194H)	HIGHER VALUE (VALUE DIFFERENCE in ITR & STR) OR (VALUE DIFFERENCE in TDS & STR)	Resultant Service Tax short paid (including Cess)
1	2015-16	113754555	0	127011235/-	127011235/-	18416629/-

3. To explain the reasons for such difference and to submit documents in support thereof viz. Balance Sheet, Profit & Loss Account, Income Tax Returns, Form: 26AS, Service Income and Service Tax Ledger and Service Tax (ST-3) Returns for the Financial Year 2015-16, Letter dated 07.10.2020 was issued to the said assessee. However, the said assessee neither submitted any details/documents explaining such difference nor responded to the letters in any manner. For this reason, no further verification could be done in this regard by the department. Since the assessee has not submitted the required details of services provided during the Financial Year 2015-16, the service tax liability of the service tax assessee has been ascertained on the basis of income mentioned in the Income Tax 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.

4. No data was forwarded by CBDT, for the period 2016-17 and 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 this stage, at the time of issue of SCN, it is not possible to quantify short payment of Service Tax, if any, for the period 2017-18 (upto June-2017). With respect to issuance of unquantified demand at the time of issuance of SCN, Master Circular No. 1053/02/2017-CX dated 10.03.2017 issued by the CBEC, New Delhi clarifies 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."

5. From the data received from CBDT, it appears that 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 to 2017-18(upto June-2017) has not been disclosed thereof by the Income Tax Department, nor the reason for the non disclosure was made known to this department. 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 2016-17 to 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 2016-17 to 2017-18 (upto-June 2017) not covered under this Show Cause Notice, will be recoverable from the assessee accordingly.

6. 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 purpose 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 by the service provider, no matter how innocently. From the evidence on record, it appears that the said assessee had 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 the trust deposited in them. Such outright act in defiance of law, appears 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. In light of the facts discussed here-in-above and the material evidences available on records. it is revealed that the noticee, M/s. Vishal Décor and Events Private Limited, have committed the following contraventions of the provisions of Chapter-V of the Finance Act, 1944, the Service Tax Rules, 2004:

- (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 determine the correct value of taxable service provided by them under Section 67 of the Finance Act, 1994 as discussed above;
- (iii) 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 have not paid service tax as worked out in the Table for Financial Year 2015-16 to 2017-18 (upto June-2017).
- (iv) All the above acts of contravention on the part of the said assessee appear to 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.
- (v) 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.
- (vi) 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.
- (vii) Section 77 of the Finance Act, 1994 in as much as they did not provide required data /documents as called for, from them.

7. The above said service tax liabilities of the assessee, M/s. Vishal Décor and Events Pvt Ltd. , has been worked out on the basis of limited data/information received from the Income tax department for the financial years 2015-16. Thus, the present notice relates exclusively to the information received from the Income Tax Department. It has been noticed that at no point of time, the assessee has disclosed 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. From the evidences, it appeared 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. 1,84,16,629/-(including Cess). It appeared that the above act of omission on the part of the Assessee resulted into non-payment of Service tax on account of suppression of material facts and contravention of provisions of Finance Act, 1994 with intent to evade payment of Service tax to the extent mentioned hereinabove. Hence, the same is to be recoverable from them under the provisions of Section 73(1) of the Finance Act, 1994 read with Notification dated 27.06.2020 issued vide F.No.CBEC-20/06/08/2020-GST by invoking extended period of time, along with Interest thereof at appropriate rate under the provisions of Section 75 of the Finance Act, 1994 and penalty under Section 78 of the Finance Act, 1994.

8. Accordingly, Show Cause Notice was issued to M/s. Vishal Décor and Events Pvt Ltd., called upon as to why :

- (i) The Service Tax to the extent of Rs. 1,84,16,629/- (Rupees One Crore Eighty Four lakh Sixteen Thousand Six Hundred Twenty Nine Only) 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 read with Notification dated 27.06.2020 issued vide F.No.CBEC-20/06/08/2020-GST;
- (ii) Service Tax liability not paid during the financial year 2016-17 and 2017-18 (upto June-2017),ascertained in future, as per paras no. 7 and 8 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 under the provisions of Section 75 of the Finance Act, 1994;
- (iv) Penalty under the provisions of Section 77(1)(c) and 77(2) of the Finance Act, 1994 amended, should not be imposed on them.
- (v) Penalty should not be imposed upon them under the provisions of Section 78 of the Finance Act, 1994.

DEFENCE REPLY

9. The assessee vide their letter dated 03.06.2021 submitted the reply to SCN wherein they stated that they are a private limited company engaged in providing payroll management service having registration No. AABCV7045EST001 and are engaged in providing Pandal and Shamiana (Mandap Keeper) service. The assessee further submitted that a search was conducted on 08.11.2016 at their premises by DGGI, Surat Zonal Unit and subsequently 02 Show Cause Notices demanding service tax short paid for the period October 2014 till June 2017 were issued, the details of which are reproduced as under:

SCN Ref no.	Period	Details of demand	Service Tax demand	Appropriation/ Dropped	Current status
F.No. DGGI/SZU/36-36/2019-20 dated 06.06.2019	Oct 14 to Sep 16	Short payment of service tax	Rs. 2,65,34,861	Cash & CENVAT Credit appropriated against full demand and penalty confirmed	ST-5 filed for waiver of penalty
	Oct 14 to Jun 17	Wrongly availed Cenvat Credit	Rs. 1,38,73,196	Rs. 1,38, 73, 196	N.A.
STC-15-19/OA/2020/175 dated 11.02.2021	Oct 16 to Jun 17	Short payment of Service Tax	Rs. 77,40,001	-----	SCN reply to be submitted

10. The said notice F.No. DGGI/SZU/36-36/2019-20 dated 06.06.2019 was adjudicated vide O.I.O. No. AHM-EXCUS-002-COMMR-28/2020-21 dated 09.11.2020 issued by the Principal Commissioner, CGST & Central Excise,

Ahmedabad North confirming the demand of service tax amounting to Rs. 2,65,34,831/- along with interest and penalty. In view of the above facts, the demand of service tax of RS.1,84,16,629/- for the period April 2015 to March 2016 is already covered by the SCN issued by DIGGI.

11. They further submitted that the period covered in the instant notice is for the year 2015-16 which detailed as under:

Sr No	F. Y.	Total Sale of Service as per ITR	TOTAL GROSS VALUE PROVIDED (STR)	TOTAL VALUE for TDS (including 194C, 194Ia, 194Ib, 194J, 194H)	HIGHER VALUE DIFFERENCE in ITR & STR OR VALUE DIFFERENCE in TDS & STR)	Resultant Service Tax short paid (including Cess)
1	2015-16	113754555	0	127011235/-	127011235/-	18416629/-

Against the above data, the value of services as shown in the para 5.4.1 of order of the Principal Commissioner is as follows:

Period	Vale as per B/S	Value as per sales Register excl.service tax	Value of sales as per Form 26AS excl.service tax
2014-15	68781225	68781225	68411837
2015-16	113754555	113754555	111171540
2016-17	97440636	97440636	87123162

12. It was also submitted that value of services mentioned in the instant SCN for the year 2015-16 as per Form 26AS return does not match as per their submission and as per findings of DGGI and the value for the year 2015-16 should be 11,37,54,555/- and not Rs.12,70,11,235/-. Further value of services as per ITR, Balance Sheet and sales register is Rs.11,37,54,555/- and this should not be considered as final value of services provided for the year 2015-16. They further submitted that they have paid the entire service tax in full of Rs. 1,58,24,663/- towards the value of Rs.11,37,54,555/- for the year 2015-16 which was also confirmed from the order of the Commissioner..

13. They further submitted that the period covered under the instant SCN of Apr.15 to Mar.16 has already been taken care of SCN issued by DIGGI after such proceedings, hence there is duplication of demand due to issuance of separate two SCNs for the same period. Hence the demand should be quashed. They have also relied upon the case law of Simplex infrastructure Ltd Vs. Commissioner of Service tax , Kolkotta vide 2016 (4) TMI 584 Calcutta High court. In view of the above it was requested to withdraw the legal proceedings initiated vide SCN No.STC/15-134/OS/2020 dated 22.10.2020.

PERSONNEL HEARING

14. Personnel Hearing in this case was granted to the assessee on 13.12.2021, 11.01.2022 and 23.03.2022, however neither the assessee nor his authorised representative attended the personnel Hearing. Hence I proceed to adjudicate the Show Cause Notice on the records available with.

DISCUSSION AND FINDINGS

15. I have carefully gone through the records of the case, SCN, submission made by the noticee, copy of SCN NO.DGGI/SZU/36-36/2019-20 dated 06.09.2019, SCN No.STC-15-19/OA/2020/175 dated 11.02.2021, copy of SCN No. STC/15-134/OA/2020 dated 22.10.2020 issued by Additional Commissioner, CGST & C.Ex, Ahmedabad North and O.I.O. No: AHM-EXCUS-002-COMMR-28/2020-21 dated 06.11.2020 issued by the Principal Commissioner, CGST & Central Excise, Ahmedabad North. In the instant case, Show Cause Notice was issued to the assessee demanding Service Tax for the financial year 2015-16 on the basis of data received from Income Tax authorities. The Show Cause Notice alleged non-payment of Service Tax, charging of interest in terms of Section 75 of the Finance Act, 1994 and penalty under Section 77 and 78 of the Finance Act, 1994. Accordingly, I find that the issue which requires determination as of now is whether the assessee is liable to pay service tax of Rs.1,84,16,629/- on total value for TDS of Rs. 12,70,11,235/- on the differential taxable value for the financial year 2015-16 under proviso to section 73(1) of Finance Act, 1944 or not.

16. On perusal of reply to SCN and other documents submitted, I find that a search was conducted on 08.11.2016 at their premises by DGGSTI, Surat Zonal Unit and subsequently SCN NO.DGGI/SZU/36-36/2019-20 dated 06.09.2019 demanding service tax short paid for the period October 2014 to September, 2016 was issued by Addl. Director General, DIGGI, Surat and another SCN No.STC/15-19/OA/2020/ dated 11.02.2021 for the period Oct.2016 to June 2017 was issued. Subsequently SCN NO.DGGI/SZU/36-36/2019-20 dated 06.09.2019 was adjudicated vide O.I.O. No. AHM-EXCUS-002-COMMR-28/2020-21 dated 09.11.2020 issued by the Principal Commissioner, CGST & Central Excise, Ahmedabad North confirming the demand. Meanwhile the instant SCN No.STC/15-134/OA/2020 dated 22.10.2020 was issued demanding short paid service tax of Rs.1,84,16,629/- for the period 2015-16. The assessee have produced and submitted copies of SCN NO.DGGI/SZU/36-36/2019-20 dated 06.09.2019 and O.I.O. No. AHM-EXCUS-002-COMMR-28/2020-21 dated 09.11.2020 for ready reference.

17. In this connection, I have gone through the SCN No. DGGI/SZU/36-36/2019-20 dated 06.09.2019 in detail and wherein the total demand of Rs.2,65,34,831/- on total value of Rs.19,48,48,780/- has been demand as detailed as para 5.4.1 of SCN which is reproduced as under:

"5.4.1 From the comparison of value shown in Balance sheet, sales register, Form 26AS and seized invoices, it is seen that the value shown in Balance Sheet and the sales register is same, and is more as compared to the accrued sales value derived on the basis of receipts in the Form 26AS and also as per the sales invoices s seized during the search. In view of this the value shown in sales

Register which is also equal to value shown in Balance Sheet was found to be appropriate for being considered as the Gross value of taxable service provided by the said assessee during the period from October 2014 to Sept.2016. On the basis of the above the taxable value and service tax payable has been worked out for the relevant period as under:

Sr.No.	Period	Taxable Value	Service Tax Payable
1	October 2014 to March 2015	5,27,69,999	65,22,391
2	2015-16	11,37,54,555	1,58,24,663
3	April 2016 to Sept.2016	2,83,24,225	41,87,777
	Total	19,48,48,780	2,65,34,831

Thus, from the above, it was found that during the period from October 2014 to September 2016, the assessee had provided taxable service valued at Rs.19,48,48,780/- on which service tax at applicable rate comes to Rs.2,65,34,831/- and accordingly Show Cause Notice dated 06.09.2019 was issued to recover short paid service tax Rs.2,65,34,831/- along with interest and penalty.

18. On perusal of above para No.5.4.1 of the SCN, I find that the short paid service tax and taxable value has been arrived in the SCN is from the comparison of value shown in Balance sheet, sales register, Form 26AS and seized invoices. It was also seen that the value shown in Balance Sheet and the sales register is same, and is more as compared to the accrued sales value derived on the basis of receipts in the Form 26AS and also as per the sales invoices seized during the search. In view of the above, I find that the taxable income of Rs.11,37,54,555/- arrived in the SCN for the period 2015-16 is after considering all factors such as balance sheet, sales register, for 26AS and seized invoices. In the instant SCN dated 22.10.2020, the total value is taken as Rs.12,70,11,235/- is the total value for TDS. However in the SCN NO.DGGI/SZU/36-36/2019-20 dated 06.09.2019, the actual TDS has been detailed in Para 5.4 wherein the value of sales as per form 26AS excluding service tax is Rs.11,11,71,540/- only. From this it is clear that the taxable income of Rs.12,70,11,235/- is the total value for TDS is inclusive of service tax. After investigation the DIGGI was arrived at the amount of Rs. 11,11,71,540/- as the correct TDS value excluding service tax. The taxable value on which service tax demanded by the SCN is Rs.11,37,54,555/- which is more than the TDS value excluding service tax of Rs.11,11,71,540/- and therefore the taxable value of Rs.11,37,54,555/- on which service tax demanded is taken as correct value. The said SCN was also adjudicated and confirmed short paid service tax of Rs. 1,58,24,663/- demanded on the taxable value of Rs.11,37,54,555/- vide O.I.O. No. AHM-EXCUS-002-COMMR-28/2020-21 dated 09.11.2020, hence the instant SCN is required to be decided accordingly.

19. In view of the above facts, I find that the amount duty demanded on receipts of Rs. 12,37,54,555/- for the year 2015-16 was already covered in the SCN NO.DGGI/SZU/36-36/2019-20 dated 06.09.2019 and corresponding O.I.O. No. AHM-EXCUS-002-COMMR-28/2020-21 dated 09.11.2020 issued by the Commissioner, CGST, Ahmedabad North., hence I find that the instant SCN STC/15-134/OA/2020 dated 22.10.2020 is required to be dropped as two demand for same year cannot be confirmed as the same will become double duty demand.

20. Further, On perusal of para 6, 7 & 8 of the SCN, I find that the levy of service tax for FY 2016-17 & 2017-18 (upto June 2017), which was not ascertainable at the time of issuance of the subject SCN, if the 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 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 and the service tax liability was to be recoverable from the assessee accordingly. In this regard I find that taxability for the period of F.Y 2016-17(upto Sept.2016) was also covered in above referred OIO No. AHM-EXCUS-002-COMMR-28/2020-21 dated 09.11.2020 and for remaining period Oct.2016 to June 2017 a separate SCN bearing No.STC/15-19/OA/2020/ dated 11.02.2021 has been issued by the Addl.Commissioner, Central Excise & CGST, Ahmedabad North which is pending for adjudication. Therefore I refrain from discussing the taxability of the taxable value for the period 2016-17 & 2017-18 (Upto June 2017). On perusal of instant SCN, I further find that the SCN has not questioned the taxability on any other income, I, therefore, refrain from discussing the taxability on any other income.

21. In view of the facts and findings, I pass the following order;

ORDER

22. I hereby order to drop proceedings initiated for recovery of service tax of Rs.1,84,16,229/- along with interest and penalties vide SCN No. STC/15-134/OA/2020 dated 22.10.2020 in view of the OIO No. AHM-EXCUS-002-COMMR-28/2020-21 dated 09.11.2020 as discussed above.

R. Gulzar Begum

(R.GULZAR BEGUM)
Additional Commissioner
Central GST & Central Excise
Ahmedabad North

F.No. STC/15-134/OA/2020

Dt. 3/03/2022

To
M/s. Vishal Décor and Events P.Ltd,
16, Shyam Gokul Complex, Vijay Cross Raods,,
Drive - in Road,, Ahmedabad, Gujarat- 380013

Copy to:

1. The Commissioner of CGST & C.Ex., Ahmedabad North.
2. The Deputy Com. Division-VII, Central Excise & CGST, Ahmedabad North.
3. The Supdt, Range-I, Division-VII, Central Excise & CGST, Ahmedabad North
4. The Superintendent(system) CGST, Ahmedabad North for uploading on website.
5. Guard File