



<p>T017_आयुक्त का कार्यालय, केंद्रीय जी. एस. टी. एवं केंद्रीय उत्पाद शुल्क, अहमदाबाद - उत्तर, कस्टम हाँउस, 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- 20220564WT000000F39B

फा.सं./F.No. STC/15-161/OA/21-22

आदेश की तारीख/Date of Order :- 31.05-2022

जारी करने की तारीख/Date of Issue :- 31.05-2022

द्वारा पारित/Passed by:-

आर गुलजार बेगम *IR Gulzar Begum*

अपर आयुक्त / *Additional Commissioner*

मूल आदेश संख्या / Order-In-Original No. 18-19/ADC/ GB /2022-23

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 -४ (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 -४ (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 -४ (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:

(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.5.00.

विषय:- कारण बताओ सूचना/ Proceeding initiated against Show Cause Notices F.No.STC/15-161/OA/2021-22 dated 23.04.2021 and SCN No. IV/16-10/DGGI/VAPI/2018-19 dated 19.10.2020 issued to M/s Palak Engineers, A-203, Silver Strokes, Nr. Government Bore, Bopal, Ahmedabad-380058.



BRIEF FACTS OF THE CASE

M/s. Palak Engineers, A-203, Silver strokes apartment, Bopal Ahmedabad - 380058, a proprietorship concern having legal name [hereinafter referred to as "the noticee" for the sake of brevity] are engaged in providing taxable Construction Services and holding Service Tax Registration under STC No. ACEPN1799BSD001 dated 17.01.2014 under section 69 of the Finance Act, 1994 for the purpose of payment of service tax under the Service Tax Rules.

2. Intelligence was gathered that certain civil contractors engaged in providing taxable services such as construction services to the Government, Local Authority or a Governmental Authority viz Executive ENGG Road & Building Division, Project Implementation Unit, etc. are not paying Service Tax on the services provided to them. Vide Notification No.6/2015-Service Tax Dated 01.03.2015, certain categories of services which were earlier exempted from taxable services vide Notification No.25/2012-Service Tax dated 20.06.2012 have been omitted and thereby making them taxable services. The relevant portion of both the Notifications is reproduced here as under:-

3. The relevant portion of Notification No.25/2012-ST dated 20.06.2012 is reproduced herewith:-

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the said Act) and in supersession of notification number 12/2012- Service Tax, dated the 17th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 210 (E), dated the 17th March, 2012, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the following taxable services leviable thereon under section 66B of the said Act, namely:-

12. Services provided to the Government, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of -

(a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;

(b) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);

(c) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment;

(d) canal, dam or other irrigation works;

(e) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal; or

(f) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in the Explanation 1 to clause 44 of section 65 B of the said Act;

4. NOTIFICATION No.6/2015-Service Tax Dated 01.03.2015

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.25/2012- Service Tax, dated the 20th June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 467 (E), dated the 20th June, 2012, namely:-

1. In the said notification,-

(ii) in entry 12, items (a), (c) and (f) shall be omitted;

5. Subsequently Notification No. 9/2016-Service Tax dated 01.03.2016 was issued under which Notification No.25/2012-ST dated 20.06.2012 was again amended and the following entries were inserted as per which only those works are exempted which are entered before 01.03.2015, thereby those work are taxable if entered on or after 01.03.2015. The relevant portion of the said notification is reproduced herewith:-

G.S.R.....(E).-In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.25/2012-Service Tax, dated the 20th June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 467 (E), dated the 20th June, 2012, namely:-

1. In the said notification,-

(iv) after entry 12, with effect from the 1st March, 2016, the following entry shall be inserted, namely

"12A. Services provided to the Government, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of-

- (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;
- (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or
- (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in the Explanation 1 to clause (44) of section 65 B of the said Act;

under a contract which had been entered into prior to the 1st March, 2015 and on which appropriate stamp duty, where applicable, had been paid prior to such date: provided that nothing contained in this entry shall apply on or after the 1st April, 2020"

6. On the basis of the above, it is evident that the fresh agreement and services provided from 01.03.2015 are taxable services. On the basis of the gathered intelligence as approved by then Additional Director General, DGCEI, Zonal Unit, Ahmedabad, inquiry against such one contractor i.e. M/s. Palak Engineers, was initiated under summons proceeding by calling certain information/records. In response to summons issued to the assessee on 23.05.2019 & 30.07.2020 & e-mail dated 06.12.2019 the assessee vide e-mail dated 13/12/2019, 17.12.2019 & 18/08/2020, 22/08/2020 & 31/08/2020 submitted the documents for the period 2015-16, 2016-17 & 2017-18 (Upto June-17).

7. M/s. Palak Engineers submitted following documents, which were scrutinized with reference to the Intelligence.

- (i) Copy of Form ST-2 issued on 17/01/2014
- (ii) Service Tax Return for the Period 2015-16, 2016-17 & 2017-18 (Up-to June)
- (iii) Copy of Form 26AS for the year 2015-16 to 2017-18 (Upto June-17).
- (iv) Copy of Income Tax returns and computation of Income for the year 2015-16 to 2017-18.
- (v) Copies of Profit and Loss of Balance Sheet for the year 2015-16 & 2016-17 & trial balance for the period April-2017 to June-2017.
- (vi) Copies of Work Orders for the period 2015-16 to 2017-18 (up to June 2017).
- (vii) Calculation sheet provided by the assessee vide e-mail.
- (viii) Copy of partial payment challans

8. On perusal of the above records/documents, it was observed that M/s Palak Engineers, Ahmedabad are engaged in the business of providing works contract services to the Government, Local Authority, Government Bodies and also to some private entities. They have provided construction services to the following entities as mentioned below:-

- (i) Project Implementation Unit, Gandhinagar
- (ii) Chanasma Nagar Palika, Dist- Patan
- (iii) M/s Dholi Integrated spinning Park Limited, Ahmedabad
- (iv) M/s Nandan Terry Pvt Ltd
- (v) Ahmedabad Store Division
- (vi) M/s Arvind Smartspaces Limited
- (vii) M/s Shree Ji Construction, Ahmedabad
- (viii) M/s E City Projects Constructions Pvt Ltd
- (ix) M/s Shanti Construction Co, Jamnagar
- (x) M/s Quality Exim Pvt Ltd., Ahmedabad

9. Scrutiny of Balance Sheet, 26AS & ST-3 Return for the period 2015-16, 2016-17 & 2017-18 (upto-June 2017), indicate that M/s Palak Engineers, Ahmedabad has received contract income as mentioned hereunder:-

Year	Service Receiver	As per Balance Sheet	As per 26AS (194C)	As per ST-3 Return Gross Value
2015-16	Ahmedabad Store Division	35188557	3281925	33820970
	Arvind Smartspaces Limited		20714	
	Chanasma Municipal Borough		1334642	
	Project Implementation Unit		7175228	
	M/s Shree Ji Construction		21293085	
	E City Projects Constructions Pvt Ltd		426342	
	M/s Shanti Construction Co		3303271	
	Total		35188557	
2016-17	Dholi Integrated Spinning Park Limited	27367956	22151735	34220060
	Project Implementation Unit		1116974	
	Shree Ji Construction		4228947	
	E City Projects Constructions Pvt Ltd		150822	
	Nandan Terry Pvt Ltd		2344500	
	Shanti Construction Co		4473962	
	Total		27367956	
2017-18 (up-to June)	Dholi Integrated Spinning Park Limited	71470201	40803573	88604795
	Project Implementation Unit		1152890	
	Nandan Terry Pvt Ltd		4289040	
	Total		71470201	
Grand Total		134026714	117547650	156645825

10 As the gross total income shown as per 26AS for the F.Y 2015-16 & 2016-17 are on higher side, therefore, the calculation and quantification for the year 2015-16 & 2016-17 has been done on the basis of income shown in 26AS & gross value of ST-3 return for the period 2017-18 (up to June-2017) is on higher side therefore, the calculation and quantification for the year 2017-18 (up to June-2017) has been done on the basis of ST-3 return.

11. Statement of Shri Jignesh Lalji Bhai Nakarani, proprietor of M/s Palak Engineers was recorded on 17.08.2020 wherein he inter-alia stated that they have provided services under Construction Services under the category of "Works Contract Services" to the following Government, Local Authority or a Government Authority & private entities during the period 2015-16 to 2017-18 (Upto June-2017):-

- (i) Project Implementation Unit, Gandhinagar
- (ii) Chanasma Nagar Palika, Dist- Patan
- (iii) M/s Dholi Integrated spinning Park Limited, Ahmedabad
- (iv) M/s Nandan Terry Pvt Ltd
- (v) Ahmedabad Store Division
- (vi) M/s Arvind Smart spaces Limited
- (vii) M/s Shree Ji Construction, Ahmedabad
- (viii) M/s E City Projects Constructions Pvt Ltd
- (ix) M/s Shanti Construction Co, Jamnagar
- (x) M/s Quality Exim Pvt Ltd., Ahmedabad

12. He, further, stated that they have taken Service Tax Registration No ACEPN1799BSD001 on 16/01/2014 in Gujarat only. Further on being asked

about the Work Contracts & Service Tax payment during 2015-16, he stated that during 2015-16, they have received total amount Rs. 3,68,35,207/- during 2015-16 as per 26AS. Received amount from the following department/Entity as per 26AS is as under:-

Sr No	Name of the Deductor	Amount (In Rs)
1	Ahmedabad Store Division	3281925
2	Arvind Smartspaces Limited	20714
3	Chanasma Municipal Borough	1334642
4	Project Implementation Unit	7175228
5	M/s Shree Ji Construction	21293085
6	E City Projects Constructions Pvt Ltd	426342
7	M/s Shanti Construction Co	3303271
	Total	3,68,35,207

11. In this regard, as desired, they have provided the bifurcation of Rs. 32,81,925/- received from Ahmedabad Store Division is under:-

Sr. No.	Work order No/dated	Nature of work	Category of Work	Abatement	Amount in Rs. Received as per 26AS	Covered under exempted. Not. No.
1.	539 dated 04/03/2015	Campus development of RTO Ahmedabad	Original Work	60%	32,81,925	As the tendering process was done before 01/03/2015 so there was no provision of S.Tax during Tendering. However, at present I do not have agreement, I will try to submit it within 7 days.
Total					32,81,925	

Further, he stated that the bifurcation of Rs. 20,714/- received from M/s Arvind Smart spaces Limited is under:-

Sr. No.	Work order No/dated	Nature of work	Category of Work	Abatement	Amount in Rs. Received as per 26AS	Covered under exempted. Not. No.
1.	158 dated 03/08/2015	Granite Work at Mega Trade site	Other than Original Work	60%	20,714	I have paid the Service Tax Rs. 1100/- vide challan No 06282 dated 30/11/2015
Total					20,714	

Further, he stated that the bifurcation of Rs. 13,34,642/- received from Chanasma Municipal Borough is under:-

Sr. No.	Work order No/dated	Nature of work	Category of Work	Abatement	Amount in Rs. Received as per 26AS	Covered under exempted. Not. No.
1.	57 & 58 dated 23/01/2015	RCC Road	Original Work	N/A	13,34,642/-	As the work order prior to 01/03/2015 & I will submit the work order within 07 days.
Total					13,34,642/-	

Further, he stated that present time, he is not able to explain the bifurcation of Rs. 71,75,228/- received from PIU Gandhinagar. As the work order Prior to 01/03/2015 hence it is exempted. Further, he states that the bifurcation of Rs. 2,12,93,085/- received from M/s Shree Ji Construction is under:-

Sr. No.	Work order No/dated	Nature of work	Category of Work	Abatement	Amount in Rs. Received as per 26AS	Covered under exempted. Not. No.
1.	Not available	Construction of Polytechnic Building, Patan	Original Work	60%	2,12,93,085	As the tendering process was done before 01/03/2015 so there was no provision of S.Tax during Tendering & Principal Contractor informed that this is education building & it is exempted if liability arise he will pay.
		Total			2,12,93,085	

Further, he stated that the bifurcation of Rs. 4,26,342/- received from M/s E-City Projects Constructions Pvt Ltd is under:-

Sr. No.	Work order No/dated	Nature of work	Category of Work	Abatement	Amount in Rs. Received as per 26AS	Covered under exempted. Not. No.
1.	NIL dated 23/12/2015	Civil work-Boundary Development	Original Work	60%	4,26,342/-	I have paid Service Tax amount Rs. 25,586/- under RCM vide challan no 00445 dated 13/08/2016.
		Total			4,26,342/-	

Further, he stated that the bifurcation of Rs. 33,03,271/- received from M/s Shanti Construction Co is under:-

Sr. No.	Work order No/dated	Nature of work	Category of Work	Abatement	Amount in Rs. Received as per 26AS	Covered under exempted. Not. No.
1.	211 dated 31/07/2013	Construction of Rural Self Employment Training Institute (RSETI) for Dena Bank, Gandhinagar	Original Work	60%	33,03,271	I was under impression that the said work contract is exempted and I am not liable to pay S Tax to principal contractor hence I have not paid. Later on ,M/s Shanti Construction Co have informed that they have paid S.Tax as principal contractor.
		Total			33,03,271	

12. Further on being asked about the Work Contracts & Service Tax payment during 2016-17, he stated that, they have received total amount Rs.3,44,66,940/- during 2016-17 from the following Entity against the services provided to them :-

Sr No	Name of the Deductor	Amount (In Rs)
1	Dholi Integrated Spinning Park Limited	22151735
2	Project Implementation Unit	1116974
3	M/s Shree Ji Construction	4228947
4	E City Projects Constructions Pvt Ltd	150822
5	Nandan Terry Pvt Ltd	2344500
6	Shanti Construction Co	4473962
	Total	3,44,66,940

13. In this regard, he states that present time, they are not able to explain the bifurcation of Rs.2,21,51,735/- received from M/s Dholi Integrated Spinning Park Limited. Further, he states that they have paid S.Tax 24,78,405/-.

14. Further, he stated that present time, they are not able to explain the bifurcation of Rs. 11,16,974/- received from PIU Gandhinagar. As the work order Prior to 01/03/2015 hence it is exempted, however, I do not have any documentary evidence in support of their claim. Further, he stated that the bifurcation of Rs. 42,28,947/- received from M/s Shree Ji Construction is under:-

Sr. No.	Work order No/dated	Nature of work	Category of Work	Abatement	Amount in Rs. Received as per 26AS	Covered under exempted. Not. No.
1.	Not available	Construction of Polytechnic Building, Patan	Original Work	60%	42,28,947	As the tendering process was done before 01/03/2015 so there was no provision of S.Tax during Tendering & Principal Contractor informed that this is educational building & it is exempted, however, I do not have any documentary evidence in support of my claim. If any liability arises, he will pay.
		Total			42,28,947	

Further, he stated that the bifurcation of Rs. 1,50,822/- received from M/s E-City Projects Constructions Pvt Ltd is under:-

Sr. No.	Work order No/dated	Nature of work	Category of Work	Abatement	Amount in Rs. Received as per 26AS	Covered under exempted. Not. No.
1.	NIL dated 23/12/2015	Civil work-Boundary Development	Original Work	60%	1,50,822	As I have paid the Service Tax & I will produce the payment particulars within 07 days. However, I do not have any documentary evidence present time in support of my claim.
		Total			1,50,822/-	

Further, he stated that the bifurcation of Rs. 23,44,500/- received from M/s Nandan Terry Pvt Ltd is under:-

Sr. No.	Work order No/dated	Nature of work	Category of Work	Abatement	Amount in Rs. Received as per 26AS	Covered under exempted. Not. No.
1.	WC160238 dated 08/02/2017	Construction of Labour colony	Original Work	N/A	23,44,500/-	As I have received this amount as advance & party has deducted TDS 02 times. I will give detail explanation within 05 days.
		Total			23,44,500/-	

Further, he stated that the bifurcation of Rs. 44,73,962/- received from M/s Shanti Construction Co is under:-

Sr. No.	Work order No/dated	Nature of work	Category of Work	Abatement	Amount in Rs. Received as per 26AS	Covered under exempted. Not. No.
1.	211 dated 31/07/2013	Construction of Rural Self Employment Training Institute (RSETI) for Dena Bank, Gandhinagar	Original Work	60%	44,73,962	I have not paid the Service Tax as M/s Shanti Construction Co, I do not have any documentary evidence in support of my claim that I am exempted from payment of service tax if principal contractor has paid.
		Total			44,73,962	

13. Further on being asked about the Work Contracts & Service Tax payment during 2017-18 (up-to 30th June), he stated that they have received total amount Rs. 7,14,70,202/- (up-to April to June-2017). As per 26 AS, amount received from the following department:-

Sr No	Name of the Deductor	Amount (In Rs)
1	Dholi Integrated Spinning Park Limited	40803573
2	Project Implementation Unit	1152890
3	Nandan Terry Pvt Ltd	4289040
	Total	46245503

14. Further, he stated that Quality Exim Pvt Ltd, Ahmedabad, has not deducted TDS on Rs. 2,27,90,867+ (S.Tax-Rs 13,67,452) during first quarter of 2017-18, hence, that amount was not appeared in the 26AS during the said quarter, however, he has received that amount during the quarter and he has paid S. Tax Rs 13,67,452/- vide challan 47691 dated 04/08/2017. Further, he stated at that time, they were not able to explain the bifurcation of Rs. 4,08,03,573/- received from M/s Dholi Integrated Spinning Park Limited.

15. Further, he stated that at that time, they were not able to explain the bifurcation of Rs. 11,52,890/- received from PIU Gandhinagar also. As the work order Prior to 01/03/2015 hence it is exempted, however, they do not have any documentary evidence in support of their claim. The bifurcation of Rs. 42,89,040/- received from M/s Nandan Terry Pvt Ltd is under:-

Sr. No.	Work order No/dated	Nature of work	Category of Work	Abatement	Amount in Rs. Received as per 26AS	Covered under exempted. Not. No.
1.	WC160238 dated 08/02/2017	Construction of Labour colony	Original Work	60%	42,89,040	I have paid S.T. of Rs. 2,81,343/- against total taxable bill amount of Rs. 46,89,040/- . I will produce the payment particulars within 07 days.
		Total			42,89,040	

16. Further, on being asked about any other amount which is not reflecting in 26AS and he has received the amount against Construction Work, he states that they have not received any amount which is not reflecting in 26AS, however, as already stated that Rs. 2,27,90,867/- was not appearing in the 1st quarter of 2017-18 but TDS on the said amount was deducted after 1st quarter of 2017-18. Further, on being asked about the difference in Work income as per Balance-sheet, 26AS & ST-3 returns for the F.Y. 2015-16, 2016-17 & 2017-18(up-to June), he states that they will submit the details within 02 days.

17. In view of the above, it appeared that they have claimed the benefit of exemption of services provided to Ahmedabad Store Division vide Work order No 539 dated

04/03/2015 but they could not produce the relevant document in support of their claim that the contract had been entered prior to the 01/03/2015 and on which appropriate stamp duty, where applicable had been paid prior to such date, hence the said amount has been included in the assessable value of demand.

18. The assessee has not paid Service Tax on work done as sub contractor of M/s Shree Ji Construction & M/s Shanti Construction Co. They have contended that the Service tax liability is only on the part of Main Contractor. It is violation of section 68(1) of Finance Act 1994, which states "*Every person providing taxable service to any person shall pay Service Tax at the rate specified in section 66 in such manner and within such period as may be prescribed.*" As sub contractors provide their services to main contractors so they are also liable to pay Service Tax.

19. Assessee have not paid Service Tax on the amount of Rs. 23,44,500/- received against work order WC160238 dated 08/02/2017 as they stated that they have received this amount as advance & party has deducted TDS 02 times. But they could not produce any relevant evidences in their favour.

20. Assessee have paid Service Tax on work order no 158 dated 03/08/2015 services provided to M/s Arvind Smart Spaces Limited under the impression of original work while the work nature as per Work order seems "other than original work". Hence, exemption of 30% is applicable on the said work order.

21. After the advent of negative list from July, 2012, the above services rendered are squarely covered under the definition of "Taxable Service", which is defined under Section 65B(51) of the Finance Act, 1994, as amended, as under:

"Taxable service" means any service on which service tax is leviable under Section 66B;

22. Whereas, the Definition of the 'Service' under Section 65B (44), inserted by the Finance Act, 2012 is as under:

'Service' means any activity carried out by a person for another for consideration, and includes declared service, but shall not include-...

The work scope of all the above work orders are not covered in the negative list and it is a taxable service.

23. As per Section 65 (105)(zzzza) "Works Contract" means to any person, by any other person in relation to the execution of a works contract, excluding works contract in respect of roads, airports, railways, transport terminals, bridges, tunnels and dams.

Explanation — For the purposes of this sub-clause, "works contract" means a contract wherein,—

- (i) transfer of property in goods involved in the execution of such contract is leviable to tax as sale of goods, and*
- (ii) such contract is for the purposes of carrying out,—*
 - (a) erection, commissioning or installation of plant, machinery, equipment or structures, whether pre-fabricated or otherwise, installation of electrical and electronic devices, plumbing, drain laying or other installations for transport of fluids, heating, ventilation or air-conditioning including related pipe work, duct work and sheet metal work, thermal insulation, sound insulation, fire proofing or water proofing, lift and escalator, fire escape staircases or elevators; or*
 - (b) construction of a new building or a civil structure or a part thereof, or of a pipeline or conduit, primarily for the purposes of commerce or industry; or*
 - (c) construction of a new residential complex or a part thereof; or*
 - (d) completion and finishing services, repair, alteration, renovation or restoration of, or similar services, in relation to (b) and (c); or*
 - (e) turnkey projects including engineering, procurement and construction or commissioning (EPC) projects;*

24. Whereas, after the advent of negative list from July, 2012, the service rendered by M/s Palak Engineers are squarely covered under the definition of "Declared services" as provided under section 66 E (b) & section 66 E (h) of the Finance Act, 1994, as amended. The section 66 E of the Act, *ibid* read as under:

66E. Declared Services.-The following shall constitute declared services, namely:-

(h) Service portion in the execution of a works contract

Provisions in respect of valuation of Works Contract Service:-

Provisions relating to determination of value of service portion involved in the execution of a works contract are contained in Rule 2A of Service Tax (Determination of Value) Rules, 2006. The provisions of said rule are as follow:-

"2A. Determination of value of service portion in the execution of a works contract.- Subject to the provisions of section 67, the value of service portion in the execution of a works contract, referred to in clause (h) of section 66E of the Act, shall be determined in the following manner, namely:-

(i) Value of service portion in the execution of a works contract shall be equivalent to the gross amount charged for the works contract less the value of property in goods transferred in the execution of the said works contract.

Explanation.- For the purposes of this clause,-

(a) gross amount charged for the works contract shall not include value added tax or sales tax, as the case may be, paid or payable, if any, on transfer of property in goods involved in the execution of the said works contract;

(b) value of works contract service shall include, -

- (i) labour charges for execution of the works;
- (ii) amount paid to a sub-contractor for labour and services;
- (iii) charges for planning, designing and architect's fees;
- (iv) charges for obtaining on hire or otherwise, machinery and tools used for the execution of the works contract;
- (v) cost of consumables such as water, electricity, fuel used in the execution of the works contract;
- (vi) cost of establishment of the contractor relating to supply of labour and services;
- (vii) other similar expenses relating to supply of labour and services; and
- (viii) profit earned by the service provider relating to supply of labour and services;

(c) Where value added tax or sales tax has been paid or payable on the actual value of property in goods transferred in the execution of the works contract, then, such value adopted for the purposes of payment of value added tax or sales tax, shall be taken as the value of property in goods transferred in the execution of the said works contract for determination of the value of service portion in the execution of works contract under this clause.

(ii) Where the value has not been determined under clause (i), the person liable to pay tax on the service portion involved in the execution of the works contract shall determine the service tax payable in the following manner, namely:-

(A) in case of works contracts entered into for execution of original works, service tax shall be payable on forty per cent. of the total amount charged for the works contract;

(B) in case of works contract entered into for maintenance or repair or reconditioning or restoration or servicing of any goods, service tax shall be payable on seventy per cent. of the total amount charged for the works contract;

(C) in case of other works contracts, not covered under sub-clauses (A) and (B), including maintenance, repair, completion and finishing services such as glazing, plastering, floor and wall tiling, installation of electrical fittings of an immovable property, service tax shall be payable on sixty per cent. of the total amount charged for the works contract;

(W.e.f. 01.10.2014 above sub-clause (B) & (C) has been substituted vide Notification No.11/2014-ST, DT. 11/07/2014) as under:-

(B) in case of works contract, not covered under sub-clause (A), including works contract entered into for,-

- (i) maintenance or repair or reconditioning or restoration or servicing of any goods; or
- (ii) maintenance or repair or completion and finishing services such as glazing or plastering or floor and wall tiling or installation of electrical fittings of immovable property, service tax shall be payable on seventy per cent. of the total amount charged for the works contract.

Explanation 1.- For the purposes of this rule,-

(a) "original works" means-

- (i) all new constructions;
(ii) all types of additions and alterations to abandoned or damaged structures on land that are required to make them workable;
(iii) erection, commissioning or installation of plant, machinery or equipment or structures, whether pre-fabricated or otherwise;

(b) "total amount" means the sum total of the gross amount charged for the works contract and the fair market value of all goods and services supplied in or in relation to the execution of the works contract, whether or not supplied under the same contract or any other contract, after deducting-

- (i) the amount charged for such goods or services, if any; and
(ii) the value added tax or sales tax, if any, levied thereon:

Provided that the fair market value of goods and services so supplied may be determined in accordance with the generally accepted accounting principles.

Explanation 2.--For the removal of doubts, it is clarified that the provider of taxable service shall not take CENVAT credit of duties or cess paid on any inputs, used in or in relation to the said works contract, under the provisions of CENVAT Credit Rules, 2004."

25. In view of above provisions, the following abatement is applicable in case of Works Contract Service for original works and completion work by virtue of clause (A) and (C) of Rule 2A of Service Tax (Determination of Value) Rules, 2006:-

Sr. No.	Nature of Work	Abatement
1.	Works Contract for Original Work	60%
2.	Works Contract other than Original Work	30%

During calculation, where works orders/contract agreement is not available that work has been considered as "Works Contract other than Original Work". During scrutiny of documents, it came to notice that the noticee are liable for payment of Service Tax as detailed in Annexure-A1, Annexure-A2 and Annexure-A3 for the F.Y. 2015-16, F.Y. 2016-17 & F.Y. 2017-18 (up-to June) respectively, attached to this notice. A summary of such taxable value and Service Tax liability for the period from F.Y. 2015-16 to 2017-18 (upto Jun'17) is as under:-

F. Year	Total Contract income			Service Tax Liability (including KKC & SBC) on Col. (d)
	Total	Exempted/ Non taxable	Taxable	
(a)	(b)	(c)	(d)	(e)
2015-16	36835207	8509870	28325337	1614609
2016-17	41319042	1116968	40202074	1774094
2017-18 (Upto Jun'17)	88604795	1152890	87451905	4193520
Total	166759044	10779728	155979316	7582223

26. As discussed in foregoing paras & evident from the above table that the assessee have received the gross contract income of Rs.16,67,59,044/- towards works contract services provided to various entities during the period F.Y. 2015-16 to 2017-18 (upto June-2017). Out of which services of Rs.1,07,79,728/- are non taxable/exempted & services of Rs. 15,59,79,316/- are taxable, the service tax liability of the noticee comes to Rs.75,82,223/- (Including SBC & KKC).

27. It was noticed that the assessee have provided works contract services to M/s Dholi Integrated Spinning Park Ltd during the period 2016-17 and 2017-18 (upto June, 2017), Dholi Integrated Spinning Park Ltd, have provided material valued at Rs. 68,52,101/- during 2016-17 and material valued at Rs. 1,71,34,593/- during the period 2017-18 (upto June, 2017) have been provided free of cost. Since the assessee have claimed abatement of works contract, hence the cost of materials supplied free of cost have been included in the assessable value while allowing them full abatement.

28. It was further noticed that during the investigations, it came to notice that the assessee has obtained the Service Tax registration on 17.01.2014 as per ST-2 Certificate & assessee has filed Service Tax Return for the period 2015-16, 2016-17 & April to June (2017-18). It further appears that the assessee have already paid Service Tax amounting to Rs.38,87,186/- alongwith Interest of Rs.2496/- and Krishi Kalyan Cess amounting to Rs. 1,37,877 alongwith interest of Rs. 30/- & Swachh Bharat Cess amounting to Rs. 1,37,877 alongwith interest of Rs. 30/- during the period 2015-16, 2016-17 and 2017-18 (upto June 2017) under the challans as detailed under:-

Details of Service Tax Challans of M/s Palak Engineers

Sl No	Challan No	Date	Amount Paid						Total
			S.Tax	Int.	KKC	Int.	SBC	Int.	
1	0045	13.08.2016	25586	1628	0	0	0	0	27214
2	06282	31.11.2015	1100	31	0	0	0	0	1131
3	03671	03.02.2017	19929	0	712	0	712	0	21353
4	05624	04.02.2017	171178	0	6114	0	6114	0	183406
5	86752	05.03.2017	491302	0	17547	0	17547	0	526396
6	86596	05.03.2017	21325	0	762	0	762	0	22849
7	47691	04.08.2017	1317698	0	47061	0	47061	0	1411820
8	29607	20.06.2017	1103278	0	39403	0	39403	0	1182084
9	00660	17.06.2017	44448	0	1587	0	1587	0	47622
10	60660	23.04.2018	682896	0	24389	0	24389	0	731674
11	55213	23.10.2017	8446	837	302	30	302	30	9947
Total			3887186	2496	137877	30	137877	30	4165496

29. In view of the above discussion, the assessee has failed to discharge their Service Tax liability, failed to file ST-3 Returns on time and failed to assess their Service Tax liability correctly. It also appears that they are fully aware of the responsibility of payment of the said Service Tax amount, but have intentionally avoided the payment of the Service Tax, by way of contravention of the various provisions of Finance Act, 1994 relating to levy and collection of Service Tax and rules made there under with an intent to evade payment of Service Tax even after obtaining the Service Tax Registration. The non-payment of Service Tax came to the notice only after initiation of investigation as the assessee was liable to pay Service Tax on the taxable services provided by them. Therefore, Service Tax amounting to Rs.75,82,223/- (including SBC & KKC) as detailed in Annexure 'A' attached to the SCN is recoverable from them for the said taxable service under the proviso of Section 73(1) of the Finance Act, 1994.

30. In view of the above, it was noticed that M/s Palak Engineers has contravened the provisions of:-

- Section 66 of the Finance Act, 1994, in as much as they have failed to collect and pay the Service Tax to the credit of the Central Government.
- Section 68 of the Finance Act, 1994, read with Rule 6 of the Service Tax Rules, 1994, in-as-much as they have failed to make the payment of Service Tax to the credit of the Central Government.
- Section 69 of the Finance Act, 1994, read with Rule 4 of the Service Tax Rules, 1994 in-as-much as they have failed to obtain Service Tax Registration on time when they were liable to pay Service Tax.
- Section 70 of the Finance Act, 1994, read with Rule 7C of the Service tax Rules, 1994, in as much as they had failed to file Service Tax returns on time .

31. In view of the facts mentioned in the foregoing paras, it appears that the assessee had provided taxable services of works contract to various entities but failed to discharge the Service Tax liability amounting to Rs. 75,82,223/- (including SBC & KKC) during the period 2015-16 to 2017-18 (up-to June-2017) with intent to evade the payment of Service Tax as the Works Contract services provided by the assessee to Government/Local Authority /Government Authority has become taxable if the work order was entered on or after 01.03.2015.

32. It is to submit that, as per the Service Tax provisions, being an individual, distinct service provider and separate legal entity, M/s. Palak Engineers, Ahemdabad is liable to pay the Service Tax liability himself on the services provided by him. Therefore, M/s. Palak Engineers, Ahemdabad have failed to pay the S. Tax liability amounting to Rs. 75,82,223/- (including SBC & KKC) as detailed in Annexure "A" attached to SCN, on the taxable service provided by them during the period 2015-16 to 2017-18 (up to June-2017).

33. It is pertinent to mention here that the Central Public Works Department has also amended the clause 37 and 38 of the General Clause of Contract, 2008 wherein it is clearly envisaged that Service Tax shall be paid by the contractor to the concerned department and it will be reimbursed to him. The clause 37 and 38 of General Clause of Contract, 2008 are reproduced for better appreciation:-

"Clause 37

Levy/Taxes payable by Contractor

(i) Sales Tax/VAT (except service tax) or any other tax on materials in respect of this contract shall be payable by the contractor and Government shall not entertain any claim whatsoever in this respect. However, in respect of service tax, same shall be paid by the contractor to the concerned department on demand and it will be reimbursed to him by the Engineer-in-Charge after satisfying that it has been actually and genuinely paid by the contractor

Clause 38

Conditions for reimbursement of levy/taxes if levied after receipt of tenders

(i) All tendered rates shall be inclusive of all taxes and levies (except service tax) payable under respective statutes. However, pursuant to the Constitution (46th Amendment Act, 1982, if any further tax or levy..... control of the contractor."

33. All these acts of contravention appear to have been committed by them by recourse to suppression of facts with intention to evade Service Tax because the non-payment of Service Tax by the noticee came to knowledge of the department on initiation of investigation as the assessee have not shown the actual taxable amount received and Service Tax liability for the period 2015-16, 2016-17 and 2017-18 (up-to June 2017) before the initiation of the investigation correctly. It therefore, appears that the Service Tax amounting to Rs. 75,82,223/- (including SBC & KKC) as detailed in Annexure "A" is required to be recovered from them under the proviso of Section 73(1) of the Finance Act, 1994 along with interest under Section 75 of the Finance Act, 1994. Further, for all these acts of contravention of the provisions of Finance Act, 1994 relating to levy and collection of Service Tax and the rules made there under made with intent to evade payment of Service Tax, the assessee has rendered itself liable to penal action under Section 77 & 78 of the Finance Act, 1994.

34. Accordingly Show Cause Notice was issued to M/s. Palak Engineers, to Show Cause as to why:-

- (i) Service Tax (including SBC & KKC) amounting to Rs. 75,82,223/- (including SBC & KKC), (Seventy Five Lakh Eighty Two Thousand Two Hundred Twenty Three Only) should not be demanded and recovered from them under provision to section 73(1) of the Finance Act 1994 read with Section 174 of the Central Goods & Services Tax Act, 2017. However, Rs.41,62,940/- Paid by them should not be appropriated from the total demand of Rs.75,82,223/-.
- (ii) Interest on the amount mentioned at S. No.(i) above, at the applicable rates, should not be recovered under Section 75 of the Finance Act 1994 read with Section 174 of the Central Goods & Services Tax Act, 2017. However Rs.2496/- paid by them should not be appropriated from the interest liability.
- (iii) Penalty should not be imposed upon them under Section 78(1) of the Finance Act, 1994 read with Section 174 of the Central Goods & Services Tax Act, 2017 for failure to pay Service Tax.

- (iv) Penalty should not be imposed upon them under Section 70 read with Rule 7C of the Service Tax Rules, 1994 read with Section 174 of the Central Goods & Services Tax Act, 2017, for failure of filing/submitting ST-3 returns on time.

35. Another SCN bearing No.STC/15-161/OA/2021-22 dated 23.04.2021 was also issued to the assessee Shri Jignesh Laljibhai Nakrani, Prop. M/s.Palak Engineers for the bperiod201-16 & 2016-17. In both the cases, the STC No.is ACEPN1799BSD001 and the period of already covered in the instant SCN, hence I adjudicate both SCNs simultaneously.

DEFENCE REPLY

36. The assessee vide letter dated 03.08.2021 submitted that they were worked as government contractor. During the period when their tenders were approved by related government authorities service tax was not applicable to government tenders. Due to this reason, there was no provision about liability of service tax in the entire tender procedures. So they quoted their rates accordingly by considering no service tax. All the Govt. contracts for which they have been paid during the tenure were allotted to him before provision of service tax over govt. contracts. The assured that they have paid all the service tax as per law prevailing at that time. And believe that the notice service is come into existence only because of misunderstanding. Hence they requested to revoke the notice at earliest by considering the documents and proofs that they have already submitted. Further vide letter dated 29.09.2021 they assessee has also furnished copies of table of work orders received from 01.03.2015 to 30.06.2017, Table showing income, Bill, Tax, work order/acceptance dated and ST status, ST 3 returns and form No 26 AS. They further submitted that from the above details they have shown their income, details of client, detail of bills that they raised, detail of their respective work order, detail of ST paid 100% ST where it applicable and there is no service tax evasion from their end. They also contended that they have personally explained to DG office, Vapi. The noticee generated may be due to miscalculation or due to some misunderstanding. They have paid 100%service tax where it is applicable and there is no amount due from their side.

PERSONNEL HEARING

37. In this case personnel hearing was granted on 18.05.2022. The proprietor of M/s.Palak Engineers, Mr.Jignesh L Nakrani appeared for P.H submitted reconciliation documents and requested to drop all further proceedings.

DISCUSSION AND FINDINGS

38. I have carefully gone through the records of the case, submission made by the noticee in reply to the show cause notice, Form 26AS, ITR, ST-3 Returns, Balance sheet for the year 2015-16, 2016-17 and 2017-18(upto June 2017). In the present case, Intelligence was gathered that certain civil contractors engaged in providing taxable services such as construction services to the Government, Local Authority or a Governmental Authority viz Executive ENGG Road & Building Division, Project Implementation Unit, etc. are not paying Service Tax on the services provided to them. Vide Notification No.6/2015-Service Tax Dated 01.03.2015, certain categories of services which were earlier exempted from taxable services vide Notification No.25/2012-Service Tax dated 20.06.2012 have been omitted and thereby making them taxable services. On completion of inquiry, Show Cause Notice was issued to the noticee demanding Service Tax of Rs.75,82,223/- for the financial year 2015-16, 2016-17 and 2017-18(upto June 2017). 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, 78 and Section 70 read with Rule 7C of Service Tax Rules, 1994 read with section 174 of CGST Act, 2017. In their reply to SCN, they submitted that they were worked as government contractor. During the period when their tenders were approved by related government authorities service tax was not applicable to government tenders.

Due to this reason, there was no provision about liability of service tax in the entire tender procedures. So they quoted their rates accordingly by considering no service tax. All the Govt. contracts for which they have been paid during the tenure were allotted to him before provision of service tax over govt. contracts. The assured that they have paid all the service tax as per law prevailing at that time. And believe that the notice service is come into existence only because of misunderstanding. Based on the documentary evidences, the show cause notice was issued to recover short paid service tax of Rs.75,82,223/- with interest and penalty.

39. On perusal of the SCN, the reply to SCN and other relied upon documents and other documents, I find that the assessee are engaged in the business of providing works contract services to the Government, Local Authority, Government Bodies and also to some private entities. They have provided works contract services to the following entities as mentioned below:-

- (i) Project Implementation Unit, Gandhinagar
- (ii) Chanasma Nagar Palika, Dist- Patan
- (iii) M/s Dholi Integrated spinning Park Limited, Ahmedabad
- (iv) M/s Nandan Terry Pvt Ltd
- (v) Ahmedabad Store Division
- (vi) M/s Arvind Smartspaces Limited
- (vii) M/s Shree Ji Construction, Ahmedabad
- (viii) M/s E City Projects Constructions Pvt Ltd
- (ix) M/s Shanti Construction Co, Jamnagar
- (x) M/s Quality Exim Pvt Ltd., Ahmedabad

40. After the advent of negative list from July, 2012, the above services rendered by the assessee are squarely covered under the definition of "Taxable Service", which is defined under Section 65B(51) of the Finance Act, 1994, as amended, as under:

"Taxable service" means any service on which service tax is leviable under Section 66B;

The Definition of the 'Service' under Section 65B (44), inserted by the Finance Act, 2012 is as under:

'Service' means any activity carried out by a person for another for consideration, and includes declared service, but shall not include...

The work scope of all the above work orders are not covered in the negative list and it is a taxable service.

41. As per Section 65 (105)(zzzza) "Works Contract" means to any person, by any other person in relation to the execution of a works contract, excluding works contract in respect of roads, airports, railways, transport terminals, bridges, tunnels and dams.

Explanation — For the purposes of this sub-clause, "works contract" means a contract wherein,—

- (iii) *transfer of property in goods involved in the execution of such contract is leviable to tax as sale of goods, and*
- (iv) *such contract is for the purposes of carrying out,—*
 - (e) *erection, commissioning or installation of plant, machinery, equipment or structures, whether pre-fabricated or otherwise, installation of electrical and electronic devices, plumbing, drain laying or other installations for transport of fluids, heating, ventilation or air-conditioning including related pipe work, duct work and sheet metal work, thermal insulation, sound insulation, fire proofing or water proofing, lift and escalator, fire escape staircases or elevators; or*
 - (f) *construction of a new building or a civil structure or a part thereof, or of a pipeline or conduit, primarily for the purposes of commerce or industry; or*
 - (g) *construction of a new residential complex or a part thereof; or*
 - (h) *completion and finishing services, repair, alteration, renovation or restoration of, or similar services, in relation to (b) and (c); or*
 - (e) *turnkey projects including engineering, procurement and construction or commissioning (EPC) projects;*

42. After the advent of negative list from July, 2012, the service rendered by M/s Palak Engineers are squarely covered under the definition of "Declared services" as provided under section 66 E (b) & section 66 E (h) of the Finance Act, 1994, as amended. The section 66 E of the Act, *ibid* read as under:

66E. Declared Services.-The following shall constitute declared services, namely:-

(h) Service portion in the execution of a works contract

43. Further Vide Notification No.6/2015-Service Tax Dated 01.03.2015, certain categories of services which were earlier exempted from taxable services vide Notification No.25/2012- Service Tax dated 20.06.2012 have been omitted and thereby making them taxable services. The relevant portion of both the Notifications is reproduced here as under:-

NOTIFICATION No.25/2012-Service TaxNew Delhi, the 20th June, 2012

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the said Act) and in supersession of notification number 12/2012- Service Tax, dated the 17th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 210 (E), dated the 17th March, 2012, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the following taxable services leviable thereon under section 66B of the said Act, namely:-

12. Services provided to the Government, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of -

(a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;

(b) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);

(c) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment;

(d) canal, dam or other irrigation works;

(e) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal; or

(f) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in the Explanation 1 to clause 44 of section 65 B of the said Act;

NOTIFICATION No.6/2015-Service Tax Dated 01.03.2015

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.25/2012- Service Tax, dated the 20th June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 467 (E), dated the 20th June, 2012, namely:-

1. In the said notification,-

(ii) in entry 12, items (a), (c) and (f) shall be omitted;

29. Subsequently Notification No. 9/2016-Service Tax dated 01.03.2016 was issued under which Notification No.25/2012-ST dated 20.06.2012 was again amended and the following entries were inserted as per which only those works are exempted which are entered before 01.03.2015, thereby those work are taxable if entered on or after 01.03.2015.

The relevant portion of the said notification is reproduced herewith:-

NOTIFICATION No.9/2016-Service TaxNew Delhi, the 1st March, 2016

G.S.R.....(E).-In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.25/2012-Service Tax, dated the 20th June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 467 (E), dated the 20th June, 2012, namely:-

1. In the said notification,-

(iv) after entry 12, with effect from the 1st March, 2016, the following entry shall be inserted, namely

"12A. Services provided to the Government, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of –

(d) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;

(e) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or

(f) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in the Explanation 1 to clause (44) of section 65 B of the said Act;

under a contract which had been entered into prior to the 1st March, 2015 and on which appropriate stamp duty, where applicable, had been paid prior to such date: provided that nothing contained in this entry shall apply on or after the 1st April, 2020"

44. On the basis of the above, it is evident that the fresh agreement and services provided from 01.03.2015 are taxable services and the fresh agreement and services provided upto 01.03.2015 are exempted from payment of service tax.

45. Now, I would like to examine the issue Year wise regarding the allegation of non payment of service tax as alleged in the Show Cause Notice. The financial and other records/ returns are prepared in statutory format and reflect financial transactions, income and expenses and profit and loss incurred by company/ individual during a financial year. The said financial records are placed before different legal authorities for depicting true and fair financial picture. Assessee is legally obligated to maintain such records according to generally accepted accounting principles. They cannot keep it in an unorganized manner and the statute provides mechanism for supervision and monitoring of financial records. It is mandated upon auditor to have access to all the bills, vouchers, books and accounts and statements of a company and also to call additional information required for verification and to arrive at fair conclusion in respect of the balance sheet and profit and loss accounts. It is also an onus cast upon the auditor to verify and make a report on balance sheet and profit and loss accounts that such accounts are in the manner as provided by statute and give a true and fair view on the affairs of the company/ individual. Therefore, I have no option other than to accept the information of nature of business/source of income to be true, and fair.

FINANCIAL YEAR 2015-16 (PARA 8.3)

46. During the financial year 2015-16, the assessee has received total amount of Rs.3,68,35,207/- as per 26 AS as detailed below:

Sr No	Name of the Deductor	Amount (In Rs)
1	Ahmedabad Store Division	3281925
2	Arvind Smartspaces Limited	20714
3	Chanasma Municipal Borough	1334642
4	Project Implementation Unit	7175228
5	M/s Shree Ji Construction	21293085
6	E City Projects Constructions Pvt Ltd	426342
7	M/s Shanti Construction Co	3303271
	Total	3,68,35,207

47. In the instant case, the assessee have provided party wise reply to the allegation of non/short payment of service tax on the amount received on behalf of the works contract service. I would like to discuss the demand on the total amount of Rs.3,68,35,207/- party wise for clarity.

48. In the instant case, vide para 8.3(ii) of the SCN, it was pointed out that the assessee has received Rs.32,81,925/- on works contract service for the work of campus development of RTO, Ahmedabad and assessee claimed that the agreement has been made before 01.03.2015 however they could not provide the copy of the agreement at the time of SCN as stated in the SCN and therefore demand on this amount has been demanded by issuing SCN. In the instant issue, work order No.539 dated 04.03.2015 for campus development of RTO Ahmedabad for original work valued at Rs.32,81,925/- on which the assessee had claimed exemption from payment of service Tax under Notification No. 9/2016-Service Tax dated 01.03.2016 was issued under which Notification No.25/2012-ST dated 20.06.2012 was again amended and only those works are exempted on which contract/agreement made before 01.03.2015. In the instant case, the assessee submitted copy of agreement entered between Executive Engineer (R & B) Ahmedabad Store Division and the assessee wherein the date of agreement was mentioned as 13.02.2015 for the work of campus development of RTO Ahmedabad. Accordingly the assessee claimed that they are eligible for exemption from payment of service tax in view of the Notification No.09/2016 as the date of agreement is before the cut off date i.e.01.03.2016. On perusal of the said agreement, I find that the date of agreement with the Executive Engineer (R & B) Ahmedabad Store Division is 23.02.2015 and accordingly they are eligible for exemption from payment of service tax under Noti.No.25/2012 20.06.2012 as amended vide Noti.No.09/2016 dated 01.03.2016. Accordingly they are eligible for exemption from payment of service tax on the total amount received of Rs.32,81,925/- and therefore no service tax is recoverable on this point.

49. Further, vide para 8.3(iii) the SCN alleged that the assessee have received Rs.20,714/- from M/s Arvind Smart spaces Limited in relation to work order No.158 dated 03.08.2015 for works contract. In this case the assessee submitted copy of challan No.06282 dated 30.11.2015 of Rs.1,100/- and Rs.31/- as interest. On perusal of work order submitted by the assessee, I find that the granite work at Mega trade site is falls under the definition of original works as explained in the Notification and accordingly no service tax is recoverable from them on this point.

50. Vide para 8.3(iv) of the SCN, it was pointed out that the amount of Rs. 13,34,642/- received for works contract was received from Chanasma Municipal Corporation. The SCN alleges that the they have not supplied any copy of work order to ascertain whether the agreement is done before 01.03.2015 or not under work order No.57 & 58 dated 23.01.2015 for RCC work. In the instant issue also the assessee has provided work order No.57/15 & 58/15 both dated 23.01.2015 for works contract services of construction of CC compound wall and fencing to Chansma Municipality. I have gone through the work order dated 23.01.2015 and find that the agreement was made before specified date i.e.01.03.2015 on which the exemption was made available as per exemption Notification from payment of service tax under Noti.No.25/2012 20.06.2012 as amended vide Noti.No.09/2016 dated 01.03.2016. In view of the above, I find that the assessee is eligible for exemption and therefore no service tax is to be demanded and recovered from the assessee on the amount of Rs.13,34,642/-.

51. Further, the SCN alleges vide para 8.3(v) that the assessee could not explain the bifurcation of Rs. 71,75,228/- received from PIU Gandhinagar due to non submission of work orders. Accordingly the assessee reply dated 29.09.2021 submitted the details of work or agreement made between Project Implementation Unit, Commissionerate of Health Medical Services and Medical Education (Health Division), Gandhinagar wherein details of 38 work agreements have been provided along with copies of work agreement with the assessee. On perusal of the work contract/agreement, I find that the dates of agreement falls from 08.07.2013 to 01.10.2014 which well before the specified date i.e.01.03.2015 vide Notification No. Noti.No.25/2012 20.06.2012 as amended vide Noti.No.09/2016 dated 01.03.2016. Therefore, I find that the assessee is eligible for exemption and therefore no service tax is to be demanded and recovered from the assessee on the amount of Rs.71,75,228/-.

52. The SCN further alleges vide para No.8.3(vi) that they have received an amount of Rs.2,12,93,085/- from Shreeji Cosntruction, Main contractor for construction of polytechnic building, Patan but have not produced any evidence that the contract was done before 01.03.2015. In the instant point, I have gone thorough the work order issued by the Executive Engineer (Road & Building) for construction of academic block in Polytechnic Patan, to M/s.Shreeji Construsction, the main contractor and found that the work order was given on 26.02.2015 which well before the specified date i.e.01.03.2015 vide Notification No. Noti.No.25/2012 20.06.2012 as amended vide Noti.No.09/2016 dated 01.03.2016. Therefore , I find that the assessee is eligible for exemption and therefore no service tax is to be demanded and recovered from the assessee. Therefore no service tax is demandable from the assessee and therefore I find that the service tax demand of the said amount of Rs.2,12,93,085/- is not sustainable and therefore dropped.

53. The next allegation is at para 8(3)(vii) is regarding taxability of point on the Civil work-Boundry Development wherein it was alleged that no bifurcation the amount of Rs.4,26,342/- received from M/s E-City Projects. On this point the assessee submitted the payment details like challan No.00445 dated 13.08.2016 for an amount of Rs.25,586/- as service tax on the said amount of Rs.4,26,342/- received for civil work boundary development. As the assessee have fulfilled the tax liability, the aid demand will not be sustainable and therefore dropped.

54. Further, at para 8(3)(viii) of the SCN regarding non payment of service tax on the value Rs.33,03,271/- received from M/s Shanti Construction Co for Construction of Rural Self Employment Training Institute (RSETI) for Dena Bank, Gandhinagar. In the instant case, I have gone through the work order dated 31.07.2013 issued by Dena Bank to main contractor M/s.Shanti Construction Co for construction of RSETI Building at Himatnagar. On perusal of documents and reply to SCN, I find that, the assessee claimed that the service tax liability has been paid by the main contractor M/s.Shanti Construction Company. In support of which they have produced a certificate issued by the Chartered Accountant Firm M/s.Vaibhav Chokhalia & Associates on 27.11.2021. On perusal of the same, I find that the service tax liability has been fulfilled by the main Contractor M/s.Shanti Construction Co. As the service tax liability has already been fulfilled, I accept the contention of the assessee is accepted and therefore the service tx demand on the value of Rs.33,03,271/- is not sustainable and therefore required to be dropped as confirming the same service tax will have dual tax effect.

FINANCIAL YEAR 2016-17 (Para 8.4)

55. On perusal of Show Cause Notice, I find that they have received Rs.3,44,66,940/- from the works contract service during the year 2016-17, The details of which is as under:

Sr No	Name of the Deductor	Amount (In Rs)
1	Dholi Integrated Spinning Park Limited	22151735
2	Project Implementation Unit	1116974
3	M/s Shree Ji Construction	4228947
4	E City Projects Constructions Pvt Ltd	150822
5	Nandan Terry Pvt Ltd	2344500
6	Shanti Construction Co	4473962
	Total	3,44,66,940

56. In the instant case, the assessee have provided party wise reply to the allegation of non/short payment of service tax on the amount received on behalf of the works contract service. I would like to discuss the demand on the total amount of Rs. 3,44,66,940/- party wise for clarity.

57. Vide para 8.4 (i) of the SCN, it was alleged that in the present time the assessee could not explain the bifurcation of Rs.2,21,581,735/- received from M/s.Dholi Integrated Spinning Mill Park Limited and also failed to produce the details of challan. In the instant case, the assessee has submitted the bifurcation of the amount received from M/s.Dholi Integrated Spinning Mill Park Limited. The assessee have provided services such as construction of external Compound Wall Chain Link, street light pole foundation etc to them and received Rs. Rs.2,21,581,735/- on the service provided. They claimed that they have paid service tax on the said income received. They have provided the work orders of various works such as construction of RCC Road, fixing of paver blocks, external compound wall development work of surrounding areas, storm water drainage project. In their reply to SCN, the assessee submitted copies of challan along with comprehensive list of all works done by them at M/s.Dholi Integrated Spinning Mill Park Limited and accordingly they have paid the service tax also. They have also provided details of challans under which they have paid the same in support of their claim. On perusal of the reply to SCN , copies of challan and other documents, I find that the assessee has correctly paid the service tax on same. Therefore they are not liable to pay any service tax on the amount of Rs.2,21,51,735/- received from M/s.Dholi Integrated Spinning Mill Park Limited.

58. Further, vide para 8.4(ii) of the SCN, it was alleged that as the amount of Rs.11,16,974/- received from Project Implementation Unit, Gandhinagar as the assessee could not produce the work order to prove that the work order was before 01.03.2015. Accordingly the assessee reply dated 29.09.2021 submitted the details of work or agreement made between Project Implementation Unit, Commissionerate of Health Medical Services and Medical Education (Health Division), Gandhinagar wherein details of 38 work agreements have been provided along with copies of work agreement with the assessee. On perusal of the work contract/agreement, I find that the dates of agreement falls from 08.07.2013 to 01.10.2014 which well before the specified date i.e.01.03.2015 vide Notification No. Noti.No.25/2012 20.06.2012 as amended vide Noti.No.09/2016 dated 01.03.2016. Therefore , I find that the assessee is eligible for exemption and therefore no service tax is to be demanded and recovered from the assessee on the amount of Rs.11,16,974/-.

59. The SCN further alleges vide para No.8.4(iii) that they have received an amount of Rs.42,28,947/- from Shreeji Construction, Main contractor for construction of polytechnic building, Patan but have not produced any evidence that the contract was done before 01.03.2015. In the instant point, I have gone thorough the work order issued by the Executive Engineer (Road & Building) for construction of academic block in Polytechnic Patan, to M/s.Shreeji Construsction, the main contractor and found that the work order was given on 26.02.2015 which well before the specified date i.e.01.03.2015 vide Notification No. Noti.No.25/2012 20.06.2012 as amended vide Noti.No.09/2016 dated 01.03.2016. Therefore, I find that the assessee is eligible for exemption and therefore no service tax is to be demanded and recovered from the assessee. Therefore no service tax is demandable from the assessee and therefore I find that the service tax demand of the said amount of Rs. 42,28,9472/- is not sustainable and therefore

60. At para No. 8.4(iv) of the SCN, it was alleged that the assessee has not paid service tax on the value of Rs.1,50,822/- received from M/s E-City Projects Constructions Pvt Ltd for civil work boundary development. In the instant point the assessee has received Rs.1,50,822/- for civil work Boundary Development from M/s. E city Project Constructions P.Ltd. They have also submitted copies of challan for perusal. On perusal of the documents submitted by the assessee, I find that they have paid service tax of Rs.9947/- vide challan No.55213/- on 23.10.2017 and therefore there is no service tax is recoverable on this point.

61. Further vide para 8.4(v) of the SCN, it was alleged that no service tax has been paid on the value of Rs.23,44,500/- received from M/s Nandan Terry P.Ltd for construction of labour colony. In the instant point the assessee has received Rs.23,44,500/- for construction of labour colony from M/s Nandan Terry P.Ltd. In their reply to SCN, the

assessee submitted that this is the amount double TDS deducted by client which ceate error in calculation form 26AS by GST. They have produced a letter from NTPL wherein they certified that they have deducted the TDS twice means they have shown the amount twice in their TDS instead one. So the amount is not taxable as they have already paid service tax on the said amount once. On perusal of the letter and on verification 26AS, I find that the amount of Rs.23,44,500/- on which TDS deducted two times, hence they are duplicate income therefore the said amount of Rs.23,44,500/- is not taxable and therefore service tax demand on the said amount is required to be dropped.

62. Further, at para 8(4)(vi) of the SCN regarding non payment of service tax on the value Rs.44,73,962/- received from M/s Shanti Construction Co for Construction of Rural Self Employment Training Institute (RSETI) for Dena Bank, Gandhinagar. In the instant case, I have gone through the work order dated 31.07.2013 issued by Dena Bank to main contractor M/s.Shanti Construction Co for construction of RSETI Building at Himatnagar. On perusal of documents and reply to SCN, I find that, the assessee claimed that the service tax liability has been paid by the main contractor M/s.Shanti Construction Company. In support of which they have produced a certificate issued by the Chartered Accountant Firm M/s.Vaibhav Chokhalia & Associates on 27.11.2021. On perusal of the same, I find that the service tax liability has been fulfilled by the main Contractor M/s.Shanti Construction Co. As the service tax liability has already been fulfilled, I accept the contention of the assessee is accepted and therefore the service tax demand on the value of Rs.33,03,271/- is not sustainable and therefore required to be dropped as confirming the same service tax will have dual tax effect.

FINANCIAL YEAR 2017-18 (UPTO JUNE 2018)

63. On perusal of Show Cause Notice, I find that they have received Rs.4,08,03,573/- from the works contract service during the year 2017-18(Upto June 2017), The details of which is as under:

Sr No	Name of the Deductor	Amount (In Rs)
1	Dholi Integrated Spinning Park Limited	40803573
2	Project Implementation Unit	1152890
3	Nandan Terry Pvt Ltd	4289040
	Total	46245503

65. In the instant case, the assessee have provided party wise reply to the allegation of non/short payment of service tax on the amount received on behalf of the works contract service. I would like to discuss the demand on the total amount of Rs. 4,62,45,503/- party wise for clarity.

66. Vide para 8.5 (iii) of the SCN, it was alleged that in the present time the assessee could not explain the bifurcation of Rs.4,08,03,573/- received from M/s.Dholi Integrated Spinning Mill Park Limited and also failed to produce the details of challan. In the instant case, the assessee has submitted the bifurcation of the amount received from M/s.Dholi Integrated Spinning Mill Park Limited. The assessee have provided services such as construction of external Compound Wall Chain Link, street light pole foundation etc to them and received Rs. Rs. 4,08,03,573/- on the service provided. They claimed that they have paid service tax on the said income received. They have provided the work orders of various works such as construction of RCC Road, fixing of paver blocks, external compound wall development work of surrounding areas, storm water drainage project. In their reply to SCN, the assessee submitted copies of challan along with comprehensive list of all works done by them at M/s.Dholi Integrated Spinning Mill Park Limited and accordingly they have paid the service tax also. They

have also provided details of challans under which they have paid the same in support of their claim. On perusal of the reply to SCN, copies of challan and other documents, I find that the assessee has correctly paid the service tax on same. Therefore they are not liable to pay any service tax on the amount of Rs.4,08,03,573/- received from M/s.Dholi Integrated Spinning Mill Park Limited.

67. Further, vide para 8.5(iv) of the SCN, it was alleged that as the amount of Rs.11,52,890/- received from Project Implementation Unit, Gandhinagar as the assessee could not produce the work order to prove that the work order was before 01.03.2015. Accordingly the assessee reply dated 29.09.2021 submitted the details of work or agreement made between Project Implementation Unit, Commissionerate of Health Medical Services and Medical Education (Health Division), Gandhinagar wherein details of 38 work agreements have been provided along with copies of work agreement with the assessee. On perusal of the work contract/agreement, I find that the dates of agreement falls from 08.07.2013 to 01.10.2014 which well before the specified date i.e.01.03.2015 vide Notification No. Noti.No.25/2012 20.06.2012 as amended vide Noti.No.09/2016 dated 01.03.2016. Therefore, I find that the assessee is eligible for exemption and therefore no service tax is to be demanded and recovered from the assessee on the amount of Rs. 11,52,890/-.

68. Further vide para 8.5(v) of the SCN, it was alleged that no service tax has been paid on the value of Rs.42,89,040/- received from M/s Nandan Terry P.Ltd for construction of labour colony. In the instant point the assessee has received Rs.42,89,040/-for construction of labour colony from M/s Nandan Terry P.Ltd. In their reply to SCN, the assessee submitted that this is the amount double TDS deducted by client which ceate error in calculation form 26AS by GST. They have produced a letter from NTPL wherein they certified that they have deducted the TDS twice means they have shown the amount twice in their TDS instead one. So the amount is not taxable as they have already paid service tax on the said amount once. On perusal of the letter and on verification 26AS, I find that the amount of Rs.42,89,040/- on which TDS deducted two times, hence they are duplicate income therefore the said amount of Rs.42,89,040/- is not taxable and therefore service tax demand on the said amount is required to be dropped.

69. I have gone through the SCN, relied upon documents, copies of various work contract, agreement between the assessee and his various clients, with main contractor, work order received from various clients copies of purchase order, invoices, RA Bills issued in relation to various works contract services, Form 26AS, Audited balance sheet, work orders received from various govt. departments. On perusal of the same and other details available on record, I find that the points on which the SCN issued are mainly regarding applicability of noti.No.25/2012 dated 20.06.2012, Noti.No.06/2012 and Noti.No.09/2016 dated 01.03.2016 under which the works contract services are exempted from payment of service tax if the contract is under a contract which had been entered into prior to the 01.03.2015. In many cases the Show Cause notice is proposed in view of the fact that the agreement is entered before 01.03.2015 as laid down as a criteria for claiming exemption from payment of service tax as per Noti.No.09/2016. During the course of hearing they have provided the copy of agreement wherein they have mentioned the dates on which agreement was done and accordingly they are eligible for exemption from payment of service tax. The other issue is non furnishing of proof of payment to the investigating agency to prove that they have fulfilled the service tax liability at the time of issuance of SCN. During the course of adjudication, they have produced copies of challan to prove that they have paid the required service tax. Further the assessee has also reconciled the figures with Audited Balance Sheet, 26 AS and ST3 Returns for the period 2015-16, 2016-17 and 2017-18.

70. On perusal of the SCN and other documents, I find that the assessee has already paid Rs.Rs.41,62,940/- on various services as shown in the SCN. Therefore the amount paid is to be considered and is to be appropriated against the total demand of Rs.75,82,223/-. The SCN is also carrying the details of payment of service tax of Rs.41,65,496/-, in detail, therefore I find that the service tax paid is included in the

service tax demand of Rs.75,82,223/- is required to be appropriated. In view of the above facts, I find that the assessee has paid the service tax of Rs.41,65,496/- and therefore the remaining amount of Rs.34,19,283/- demanded vide instant SCN is required to be dropped. The assessee has also paid interest of Rs.2496/- as detailed above and the same is also required to be appropriated.

71. Further in the instant case penalty under section 78 of Finance Act, 1994 was also proposed. In this connection, I would like to go through the relevant portion of the said Section which reads as under.

78. (1) Where any service tax has not been levied or paid, or has been shortlevied or short-paid, or erroneously refunded, by reason of fraud or collusion or wilful mis-statement or suppression of facts or contravention of any of the provisions of this Chapter or of the rules made thereunder with the intent to evade payment of service tax, the person who has been served notice under the proviso to sub-section (1) of section 73 shall, in addition to the service tax and interest specified in the notice, be also liable to pay a penalty which shall be equal to hundred per cent of the amount of such service tax:

72. On perusal of the relevant Section, I find that penalty u/s.78 is imposable in the cases where service tax has short paid/non paid by reason of fraud or collusion or wilful mis-statement or suppression of facts or contravention of any of the provisions of this Chapter or of the rules made thereunder with the intent to evade payment of service tax. On perusal of SCN and other documents, I find that the deposit of Rs.41,62,940/- made by the party is not as a result of investigation or by reason of fraud or collusion or wilful mis-statement or suppression of facts or contravention of any of the provisions of this Chapter or of the rules made thereunder with the intent to evade payment of service tax. Hence, I am not intent to impose any penalty under section 78 of Finance Act. Further as the demand of Rs.34,19,283/- itself is dropped, I do not impose any penalty u/s.78(1) of the Finance Act, 1994.

73. On perusal of various ST 3 returns filed by the assessee, I find that they have filed ST 3 returns late as detailed below and therefore they are liable to pay penalty u/s.70 read with Rule 7C of the Service Tax Rules, 1994 read with section 174 of the CGSTR Act, 2017 for failure to file ST3 returns on time.

Period	No. of days delayed	Amount of penalty(Rs)
04/2015 to 09/2015	144	12400
10/2015 to 03/2016	107	8700
04/2016 to 09/2016	32	1200
10/2016 to 03/2017	177	15700
04/2017 to 06/2017	251	20000
TOTAL		58000

74. In view of the above discussion and findings, I pass the following orders:-

ORDER

- i) I confirm the Service Tax amounting to Rs. 41,62,940/- (Rs. Forty One Lac, Sixty Two Thousand Nine Hundred Forty only) under Section 73(1) of chapter V of Finance Act, 1994 read with section 174 of CGST Act,2017 as amended.
- ii) I order to appropriate amount of Rs.41,62,940/-(Rs. Forty One Lac, Sixty Two Thousand Nine Hundred Forty only) paid by the assessee as detailed.

I order to appropriate interest of Rs.2496/- paid by the assessee as discussed above.

iv) I drop the Service Tax amounting to Rs. 34,19,283/- (Rs. Thirty Four Lac Nineteen Thousand Two Hundred Eighty Three only) under Section 73(1) of chapter V of Finance Act, 1994 read with section 174 of CGST Act, 2017 as amended as discussed.

v) I impose penalty of Rs.58,000/- (Rupees Fifty Eight Thousand only) under section 70 read with Rule 7C of Service Tax Rules read with section 174 of the CGSTR Act, 2017 for failure to file ST3 returns on time as discussed above.

Accordingly SCN No.IV/16-10/DGGI/Vapi/2018-19 dated 29.09.2020 and SCN No.STC/15-161/OA/2021-22 dated 23.04.2022 are disposed off.

R. Gulzar Begum

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

e/c

By Regd. Post AD./Hand Delivery
F.No.STC/15-194/OA/2020

Date:31.05.2022

To
M/s. Palak Engineers,
A-203, Silver strokes apartment,
Bopal Ahmedabad -380058.

Copy to:

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

R. Gulzar Begum
10-06-22



वस्तु एवं सेवा कर, अहमदाबाद उत्तर	प्राप्त किया
दिनांक: 10/06/2022	
वस्तुकार: Lasima Radey	
नाम: (3) Received	

Received
Dishu
10/06/22

