T017_आयुक्त का कार्यालय,
केंद्रीय जी. एस. टी. एवं
केंद्रीय उत्पाद शुल्क ,अहमदाबाद – उत्तर,
कस्टम हॉउस, प्रथम तल,
नवरंगपुरा ,अहमदाबाद- 380009

OFFICE OF COMMISSIONER
CENTRAL GST & CENTRAL EXCISE,
AHMEDABAD- NORTH
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नेबन्धित पावती डाक द्वरा/By R.P.A.D

फा.सं./F.No. STC/15-62/OA/2020

DIN- 20221164WT000000A8E5

आदेश की तारीख़/Date of Order :- 04.11.2022

जारी करने की तारीख़/Date of Issue :- 04.11.2022

द्वारा पारित/Passed by:- लोकेश डामोर /*Lokesh Damor*

सयुक्त आयुक्त / *Joint Commissioner*

मूल आदेश संख्या / Order-In-Original No. 57/JC/ LD /2022-23

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

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

इस आदेश से असन्तुष्ट कोई भी व्यक्ति इस आदेश के विरूद्ध अपील ,इसकी प्राप्ति से 60 (साठ) दिन के अन्दर आयुक्त (अपील), केन्द्रीय वस्तु एवं सेवा कर एवं उत्पाद शुल्क ,केन्द्रीय उत्पाद शुल्क भवन, अंबावाड़ी ,अहमदाबाद 380015-को प्रारूप संख्या एस टी -४ (ST-4) में दाखिल कर सकता है। इस अपील पर रू. 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 विरूद्ध अपील की गई है, उनमें से कम से कम एक प्रमाणित प्रति हो, या दूसरे आदेश की प्रति जिसपर रू .5) 00. पांच रूपये (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 Notice F.No. STC/15-62/OA/2020 dated 29.09.2020 issued to M/s Parasar Virendra Chhotelal, 60, Ambikanagar Society, Railway Station Road, Chandlodiya P.O.,Ahmedabad, Gujarat-382481.

:REF FACTS OF THE CASE

M/s. Parasar Virendra Chhotelal, 60, Ambikanagar Society, Railway Station :oad, Chandlodiya P.O., Ahmedabad, Gujarat -382481 having PAN NO: HKPP7856Q (hereinafter referred to as the 'assessee') was providing services elated to Contractors – Others.

. Information was received from CBDT regarding third party data for the inancial Year 2014-2015 to 2016-17, wherein it was noticed that the said ssessee had earned substantial income by pay of providing taxable services, but as neither obtained Service Tax registration nor paid the applicable Service tax ıereon. Vide letter no. 381/77/2012/1908 to 1932, dated 25.07.2016, the)irectorate General of Audit, New Delhi, had informed that the third batch of BDT data for the year 2014-15 has been disseminated through Antarang portal ttps://antarang.icegate.gov.in. The said data alongwith the data for the ubsequent periods was forwarded from the office of the Chief Commissioner, .G.S.T, Ahmedabad Zone, Ahmedabad, to the respective through Preventive ection, H.Q., C.G.S.T., Ahmedabad North.

. On scrutiny of the above data, it was noticed that the assessee has earned n income of Rs. 1,59,33,860/- for the financial year 2014-15, Rs. 1,40,83,200/-)r the financial year 2015-16 & Rs. 1,56,83,723/- for the financial year 2016-17. hese values were reflected under the heads "Sales of services under Sales/Gross :eceipts From Services (Value from ITR)" or "Total Amount Paid/Credited Under ection 194C, 194I, 194H, 194J" by the Income Tax Department. In order to scertain the Service Tax liability of the assessee, letters dated 25.07.2020 and ummons dated 17.08.2020 were issued to party with a request to produce the ocuments mentioned therein within a week time from the date of receipt of the aid letters/Summons. The assessee was directed to provide the Audited Balance heets, ITR, 26AS, ST-3 returns of the relevant period and also submit sample ales invoices along with the details of all the sales invoices issued during the eriod. However, the assessee has failed to submit the required details / ocuments.

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

. The nature of activities carried out by the assessee as Service Provider ppears to be covered under the definition of service and does not appear to be)vered under the Negative List as given in the Section 66D of the Finance Act, 994, as amended from time to time. These services are also not exempted under lega Exemption Notification No. 25/ 2012-S.T. dated 20.06.2012, as amended om time to time. Therefore, the aforesaid services provided by the assessee ppear to be liable to payment of Service Tax.

. Since the assessee has not submitted the required details of services rovided during the Financial Year 2014-15, 2015-16, 2016-17 & 2017-18 (upto une-17), the service tax liability of the service tax assessee was required to be scertained on the basis of income mentioned in the ITR returns and Form 26AS led 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 orde ascertain the Service tax liability under Section 67 of the Finance Act, 1994.

7. The Service tax payable is calculated on the basis value of "sales of serv under Sales/Gross Receipts From Services (Value from ITR)" or "Total Amo Paid/Credited Under Section 194C, 194I, 194H, 194J" as provided by the Inc Tax Department for the financial year 2014-15 to 2016-17. By considering said amount as taxable income, the service tax liability is calculated as deta below:-

(Amount in

Sr. No.	F.Y.	Sales of services under Sales/Gross Receipts From Services (Value from ITR)" or "Total Amount Paid/Credited Under Section 194C, 194I, 194H, 194J	Service Tax rate	Service Tax Payable
1	2014-15	1,59,33,860/-	12.36%	19,69,426/
2	2015-16	1,40,83,200/-	14.5%	20,42,064/
3	2016-17	1,56,83,723/-	15%	23,52,559/
		TOTAL		63,64,049/

8. As no data was forwarded by CBDT, for the period 2017-18 and assessee has also failed to provide any information regarding rendering of taxa service for this period. Therefore, at this stage, at the time of issue of SCN, it v not possible to quantify short payment of Service Tax, if any, for the period 20 18 (Upto June-17).

9. Para 2.8 of the Master Circular No. 1053/02/2017-CX dated 10.03.2(issue by the CBEC, New Delhi clarified that:

'2.8 Quantification of duty demanded: It is desirable that the demand is qu tij in the SCN, however if due to some genuine grounds it is not possible to quantify short levy at the time of issue of SCN, the SCN would not be considered as inva It would still be desirable that the principles and manner of computing the amou due from the noticee are clearly laid down in this part of the SCN. In the case Gwalior Rayon Mfg. (Wvg.) Co. Vs .UOI, 1982 (010) ELT 0844 (MP), the Madh Pradesh High Court at Jabalpur affirms the same position that merely beca necessary particulars have not been stated in the show cause notice, it could not a valid ground for quashing the notice, because it is open to the petitioner to s further particulars, if any, that may be necessary for it to show cause if the same deficient.'

10. From the facts, it was noticed that the "Total Amount Paid/Credited Un Section 194C,194H,194I,194J OR Sales/Gross Receipts From Services (Fr ITR)" for the assessment year 2017-18 (upto June-17) has not been disclo thereof by the Income Tax Department, nor the reason for the nondisclosure v made known to this department. Further, the assessee has also failed to prov **the required information even after the issuance of letters and summons from** Department. Therefore, the assessable value for the period from April-17 to Ju 17 is not ascertainable at the time of issuance of this Show Cause Noti Consequently, if any other amount is disclosed by the Income Tax Department

any other sources/agencies, against the said assessee, action will be initiated against the said assessee under the proviso to Section 73(1) of the Finance Act 1994 read with para 2.8 of the Master Circular No. 1053/02/2017-CX dated 10.03.2017, in as much as the Service Tax liability arising in future, for the period 2017-18 (upto June-17) covered under this Show Cause Notice, will be recoverable from the assessee accordingly.

11. The government has from the very beginning placed full trust on the service provider so far 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 placed on the service provider, no matter how innocently. From the evidence, 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 breach of trust deposed on them. Such outright act in defiance of law, appear to have rendered them liable for stringent penal action as per the provisions of Section 78 of the Finance Act, 1994 for suppression or concealment or furnishing inaccurate value of taxable service with an intent to evade payment of service tax.

12. In light of the facts discussed here-in-above and the material evidences available on records, it is revealed that the assessee have contravened the following 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 viz. "Contractors"/any other Declared service, 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) Section 67 of the Finance Act, 1994 in as much as they have failed to determine the correct value of taxable service provided by them as discussed above;

(iii) Section 66B and Section 68 of the Finance Act, 1994 and Rules 2 & 6 of the Service Tax Rules, 1994 in as much as they have failed to pay the Service Tax correctly at the appropriate rate within the prescribed time in the manner and at the rate as provided under the said provision ;

(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 read with Notification dated 27.06.2020 issued vide F.No. CBEC-20/06/08/2020-GST by invoking extended period of five years. All these acts of contravention of the provisions of Section 68, and 70 of the Finance Act, 1994 read with rule 6, and 7 of Service Tax Rules, 1994 appears to be punishable under the provisions of Section 78 of the Finance Act, 1994 as amended from time to time.

(v) 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 actu payment as per the provisions of Section 75 of the Finance Act, 1994.

(vi) Section 77 of the Finance Act, 1994, in as much as they failed to file corre and true ST-3 returns.

13. The above said service tax liabilities of the assessee has been worked out the bais of limited data/information received from the Income Tax department f the financial year 2014-15 to 2016-17. Thus the present notice relates exclusive to the information received from the income tax department.

14. It was observed that the assessee has neither obtained the Service T registration from the Department for the services provided by them for the peric of F.Y.2014-15 to 2016-17, nor responded to correspondence made by tl department in order to ascertain the actual taxable service income. Therefor the assessee had not paid actual service tax by way of willful suppression of fac and in contravention of provision of the Finance Act, 1994 relating to levy ar collection of service tax and the rules made there under, with intent to evac payment of service tax. The service tax amounting to Rs.63,64,049/- wa therefore recoverable from them by invoking extended period of five years as p first proviso to sub-section(1) of Section 73 of finance Act, 1994 read wi Notification dated 27.06.2020 issued vide F.No. CBEC-20/06/08/2020-GST alor with interest under Section 75 of the Finance Act,1994 and penalty under Sectic 78 of Finance Act, 1994.

15. Further, the said assessee (a) failed to take registration in accordance wi the provisions of section 69; (b) failed to keep, maintain or retain books of accou and other documents as required in accordance with the provisions of Finan Act, 1994 & (c) failed to furnish information/documents called for from them failed to pay the tax electronically, accordingly the said assessee is liable penalty under the provisions of Section 77(1) & 77(2) of Finance Act, 1994.

16. Therefore, Show Cause Notice was issued to the assessee called upon show cause as to why:

(i) Service Tax of Rs. 63,64,049/-which was not paid for the financial yea 2014-15, 2015-16 and 2016-17 as above, should not be demanded an recovered from them under proviso to Sub-section (1) of Section 73 Finance Act,1994.

(ii) Service Tax liability not paid for the period from April-17 to June-1 ascertained in future, as per paras no. 9 and 10 above, should not b demanded and recovered from them under proviso to Sub-section (1) Section 73 of Finance Act,1994

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

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

(v) Penalty under Section 78 of the Finance Act, 1994, as amended, should nc be imposed on them for suppressing the full value of taxable services an material facts from the department resulting into non-payment of Servic Tax as explained herein above.

DEFENCE REPLY

17. The assessee vide letter dated 03.11.2020 & 27.01.2022 submitted their reply to SCN wherein it was stated that the limitation for the purpose of issuing show cause notice for short levy or non levy of service tax is prescribed u/s.73(1) of Finance Act, 1994. Accordingly the limitation of thirty months has expired and so the SCN is time barred. They also stated that the extended limitation is not applicable as necessary ingredients for invocation of extended period is not applicable. Their information was already declared by filing returns under the provisions of IT Act, 1961 and disclosure of tax deducted by Form 26AS. Accordingly there is no suppression of facts and so there is no intention to evade tax.

18. The notice is in the business of doing renovation work specifically colour works for various contractors/sub contractors. They have filed reply to SCN alongwith Annexures has also attached by the assessee i.e. Tax Audit Report, Copy of Bills, Form No.26 for the year 2014-15, 2015-16 & 2016-17. The work carried out by them (renovation and colour works) for various contractors / developers being in nature of sub contract, it is not subject to service tax. They further stated that joint reading of clause (ii) of Section 65B (44) read with clause 29A(b) of Article 366 of constitution of India indicates that the content of goods used in the sub contract is not subject to levy of service tax. They further relied upon Notification 25/2012 dated 20.12.2012 wherein sub section 29(h) states that sub contractor providing sub contract services which are exempt shall also be exempt from levy of service tax. Accordingly the noticee is not subject to levy of service tax on sub contract service provided. Further assuming while denying that the noticee's services are subject to levy of service tax, even then, it shall be subject of reverse charge mechanism under section 68 of Finance Act, 1994 read with Notification No.30/2012 dated 20.06.2012 and accordingly the noticee will not be subject to direct liability to pay service tax on taxable services provided by the noticee. They have not collected any service tax from its customers for the subject transactions during the period under consideration. The subject tax being an indirect tax, they have a right to pass such tax on the customers. If the tax is levied at this stage, then it will deprive the noticee the right to pass on the tax on the customers and it will be a burden on shoulders of the noticee, which is not intended by law. They stated that the allegation of failure to provide information is not correct. They have provided information on 18.09.2020. They further contended that there is no deliberate efforts to suppress the value of taxable services and so penalty u/s.78 of Finance Act, 1994 is imposable for suppression of material facts with intent to evade duty. They further claimed that since service tax itself is not leviable no penalty interest can be levied.

19. Vide letter dated 27.01.2022 the assessee further submitted that the their information was already disclosed in the annual accounts (P&L and balance sheet) declared by filing ITR under the provisions of IT Act,1961 and disclosure of tax deducted by Form 26AS. Therefore no suppression of facts by them.. They have relied upon the following case laws in their favour;

- Mega Trends Advertising P.Ltd Vs CCE, Lucknow — 2020(38) GSTL (Trui-ALL)
- CST New Delhi Vs.Kamal lal — 2017(49)STR552(Tri-Del)
- Reliance Infratel Ltd Vs CCE, Thane II — 2016(42) STR 452 (Tri-Mumbai)
- Compark e services P.Ltd Vs CCE, Ghaziabad — 2019(24) GSTL 634 (Tri-All)

- Elegent Developers VS CST, New Delhi 2019(29)GSTL 477 (Tri-Del)
- CCE VS Zee Media Corporation 2018(18)GSTL 32(All)

20. They further submitted that they are in the business of doing colour wc for various contractors/sub contractors. The work carried out by them (colo work) for various contractors /developers being in nature of work contract, it not subject to service tax. In view of the above submissions, the assess requested to withdraw the Show Cause Notice.

PERSONNEL HEARING

21. In the instant case the Personnel Hearing was granted to the assessee 20.10.2022. Shri Jitendra Pandit, CA, duly authroised representative attend the P.H. and re-iterated their written submission dated 03.11.2020 a 28.01.2022 and requested to decide the matter on merits.

DISCUSSION AND FINDINGS

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

23. I have carefully gone through the records of the case, submission made the noticee, Audited Balance Sheet, and copies of invoices for the year 2014-1 2015-16 & 2016-17. In the instant case, Show Cause Notice was issued to t assessee demanding Service Tax of Rs.63,64,049/- for the financial years 201 15, 2015-16 & 2016-17 on the basis of data received from Income Tax authoritie The Show Cause Notice alleged non-payment of Service Tax, charging of intere in terms of Section 75 of the Finance Act, 1994 and penalty under Section 77 a 78 of the Finance Act, 1994. Accordingly, I find that the issue which requir determination as of now is whether the assessee is liable to pay service tax Rs.63,64,049/ on the differential taxable value for the financial year 2014-1 2015-16 & 2016-17 under proviso to section 73(1) of Finance Act, 1944 or ot.

24. Prior to the introduction of Negative list w.e.f. 1.7.2012, various servic were classified according to the different category of services. Further aft introduction of negative list with effect from 01.07.2012, service has been defin as:

(44) "service" means any activity carried out by a person for another for consideration, and includes a declared service, but shall not include—

(a) an activity which constitutes merely,—

(i) a transfer of title in goods or immovable property, by way of sale, gift or in any other manner; or

(ii) such transfer, delivery or supply of any goods which is deemed to be a sale within the meaning of clause (29A) of Article 366 of the constitution or

(iii) a transaction in money or actionable claim.

(b) A provision of service by an employee to the employer in the course of or in relation to his employment.

(c) fees taken in any court or tribunal established under any law for the time being in force.

From the definition it is evident that any activity carried out by any person to another person for any consideration is covered under the above definition of service.

Further the term "taxable service" is defined under Section 66B(51) of the Finance act, 194 as under:

(51) taxable service means any service on which service tax is leviable under Section 66B.

It is clear that the service tax is levied under Section 66B of the Finance Act, 1994 which reads as under:

Section 66B : Charge of service tax on and after Finance Act, 2012- There shall be levied a tax (hereinafter referred to as the service tax) at the rate fourteen percent on the value of all services other than those services specified in negative list, provided r agreed to be provided in the taxable territory by one person to another and collected in such manner as may be prescribed"

25. According to which service tax is levied on all services other than those specified in negative list (Section 66D of Finance act, 1994) in the taxable territory by one person to another. In this context the services covered under Negative list, defined in Section 66D (inserted by the Finance Act, 2012 w.e.f. 1-7-2012), comprise of the following services viz.,

(a)	*Service by the Government/Local Authority*
(b)	*Service by RBI*
(c)	*Service by Foreign Diplomatic Mission located in India*
(d)	*Service in relation to agriculture*
(e)	*Trading of goods*
(f)	*Manufacture of goods*
(g)	*Selling of space/time for advertisement*
(h)	*Services by access to road or bridge on a payment of Toll charges*
(i)	*Betting, gambling or lottery*
(j)	*Admission to Entertainment Events & Amusement Facilities*
(k)	*Transmission or distribution of electricity*
(l)	*Educational Services*
(m)	*Renting of Residential dwelling for use as residence*
(n)	*Financial services by way of extending deposits, loans or advances and inter se sale or purchase of foreign currency*
(o)	*Transportation of Passenger with or without accompanied belongings*
(p)	*Transportation of goods.*
(q)	*Mortuary/Funeral services*

26. Thus with effect from 01.07.2012, the negative list regime came into existence under which all services are taxable and only those services that are mentioned in the negative list are exempted. It is not disputed that the assessee has provided taxable service and the service provided by them are not mentioned in the negative list given under Section 66D of the Finance Act, 1994. In view of the above the services provided by the assessee are covered under service tax and they are also liable to pay service tax on the said services.

27. On perusal of SCN and other records, I find that the assessee is providi renovation and colour works for various contractors /developers being in natu of sub contract. However they have not paid any service tax or filed any serv tax return as required under Finance Bill, 1994 and Rules made thereund Show Cause Notice was issued to recover service tax of Rs.63,64,049/- on t income shown in the Form 26 AS of the assessee for the year 2014-15, 2015- & 2016-17. In view of the above definition and on perusal of the nature of work find that the said services provided by the assessee are taxable services and a covered under works contract service. In this connection, I have gone through t definition given under Section 65 of Finance Act, 1994 of works contract servi which reads as follows.

Clause 44 of section 65B of Finance Act, 1994, defines the Work-Contact as follou "works contract" means a contract wherein transfer of property in goods involved : the execution of such contract is leviable to tax as sale of goods and such contract for the purpose of carrying out construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, alteration of any movable immovable property or for carrying out any other similar activity or a part ther of i relation to such property.

28. according to which the activity of renovation and colour work is covered under the definition of works contract service. The assessee in their reply stated that they are providing the said services along with material and therefore the said service provided is categorized under the Works contract service. As the material is involved in these services the taxable value is to be determined as per Rule 2A of service tax (Determination of value Rules) 2006 which reader as unde

1 "2A. Determination of value of service portion in the execution of a worl contract.- Subject to the provisions of section 67, the value of service portion in t execution of a works contract , referred to in clause (h) of section 66E of the A shall be determined in the following manner, namely:-

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

Explanation.- For the purposes of this clause,-

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

(v) cost of consumables such as water, electricity, fuel used in the execution of th works contract;

(vi) cost of establishment of the contractor relatable to supply of labour and service

(vii) other similar expenses relatable to supply of labour and services; and

(viii) profit earned by the service provider relatable to supply of labour and service

1 amended by Service Tax (Determination of Value) Second Amendment Rules, 201 vide Notification no 24/2012-ST, dated 6.06.2012 w.e.f. 1.7.2012.

(c) Where value added tax or sales tax has been paid or payable on the actual valu of property in goods transferred in the execution of the works contract, then, suc

alue adopted for the purposes of payment of value added tax or sales tax, shall be aken as the value of property in goods transferred in the execution of the said vorks contract for determination of the value of service portion in the execution of vorks contract under this clause.

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

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

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

C) in case of other works contracts, not covered under sub-clauses (A) and (B), ncluding maintenance, repair, completion and finishing services such as glazing, lastering, floor and wall tiling, installation of electrical fittings of an immovable roperty , service tax shall be payable on sixty per cent. of the total amount charged or 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 and 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 ontract and the fair market value of all goods and services supplied in or in elation to the execution of the works contract, whether or not supplied under the ame 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 narket value of goods and services so supplied may be determined in accordance vith the generally accepted accounting principles.

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

29. According to which the material supplied during the course of providing the service is deductible from the gross receipt of the assessee. The assessee has specifically mentioned the cost of raw material involved in the works contract in heir documents and audited balance sheet. On perusal of the said Rule and relevant documents submitted, I find that the cost of material involved is Rs.54,42,488/- for the FY 2014-15, Rs.48,43,651/- for the FY 2015-16 and ₹.32,46,961/- for the F.Y.2016-17 and which is deductible from the gross receipt of works contract services for the relevant Financial Years.

30. The assessee further claimed that being a sub contractor they are exempted rom payment of service tax under category 29(h) of Notification No.25/2012 lated 20.06.2022 wherein the service of sub contractor is exempted from payment of service tax. The relevant portion of which reads as under

29 (h) sub contractor providing services by way of works contract to another contractor providing works contract service which are exempted.

31. A plain reading of the said exemption point clearly indicates that the s exemption is granted to those sub contractors who are providing works contr services which are exempted. Here in this case the assessee is providing wo contract service on sub contract basis but the said services are not exemp from payment of service tax neither by negative list nor by virtue of any exempt Notification. As the said works contract services is not exempted from purview of service tax, the argument of the assessee do not have any merit a there fore cannot be accepted.

32. The assessee further claimed that assuming while denying that assessee's services are subject to levy of service tax, even then, it shall be subj of Reverse Charge Mechanism under section 68 of Finance Act, 1994 read w Notification No.30/2012 dated 20.06.2012 and accordingly the noticee will not subject to direct liability to pay service tax on taxable services provided by t noticee. The relevant portion of the Notification is as under:

GSR.....(E).-In exercise of the powers conferred by sub-section (2) of section 68 of the Finance Act, 1994 (32 of 1994), and in supersession of (i) notification of t Government of India in the Ministry of Finance (Department of Revenue), No. 15/2012-Service Tax, dated the 17th March, 2012, published in the Gazette India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 213(E), dated the 17th March, 2012, and (ii) notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2004-Service Tax, dated the 31st December, 2004, published in the Gazette of India, Extraordinary, Part I Section 3, Sub-section (i), vide number G.S.R 849 (E), dated the 31st December, 2004, except as respects things done or omitted to be done before such supersession, the Central Government hereby notifies the following taxable servic and the extent of service tax payable thereon by the person liable to pay service t for the purposes of the said sub-section, namely:-

I. The taxable services,-

(A) *(i) provided or agreed to be provided by an insurance agent to any person carrying on the insurance business;*

(ii) provided or agreed to be provided by a goods transport agency in respec of transportation of goods by road, where the person liable to pay freight is,-

(a) any factory registered under or governed by the Factories Act, 1948 (63 of 1948);

(b) any society registered under the Societies Registration Act, 1860 (21 of 1860) under any other law for the time being in force in any part of India;

(c) any co-operative society established by or under any law;

(d) any dealer of excisable goods, who is registered under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder;

(e) any body corporate established, by or under any law; or

(f) any partnership firm whether registered or not under any law including association of persons;

(iii) provided or agreed to be provided by way of sponsorship to anybody corporat or partnership firm located in the taxable territory;

(iv) provided or agreed to be provided by,-

(A) an arbitral tribunal, or

(B) an individual advocate or a firm of advocates by way of support services, or

(C) Government or local authority by way of support services excluding,-

(1) renting of immovable property, and

(2) services specified in sub-clauses (i), (ii) and (iii) of clause (a) of section 66D of th Finance Act, 1994,

to any business entity located in the taxable territory;

04	Less: Amt. covered under partial RCM as per Noti.No.30/2012 as discussed(50%)	1810901	1182266	1172792
05	Net Taxable Value	8680471	8057282	11263969
06	Service Tax Rate	12.36%	14.5%	15%
06	Service Tax (incl. cess)	1072906	1168306	1689595
	Total S.T. Payable			3930805

34. On perusal of the records of the case, submissions of the assessee, Audited Balance Sheet, 26 AS, copies of ledger accounts, concerned invoices and the above reconciliation statement for the years 2014-15, 2015-16 & 2016-17, I find that the receipts of the assessee derived from providing works contract services are taxable. On reconciliation and perusal of documents as detailed above, I find that the assessee is liable to pay service tax of Rs.39,30,805/- alongwith with appropriate interest and applicable penalty. Accordingly, I confirm service tax demand of Rs.39,30,805/- out of the total service tax demand of Rs.63,64,049/- demanded vide the above referred SCN and dropped the remaining service tax demand of Rs.24,33,244/-(Rs.63,64,049/- - Rs.39,30,805/-) as discussed above.

35. A taxable person is required to provide information/documents to the department as and when required. However, in this case the assessee failed to furnish/provide the required documents in support of their claim to prove that they are not liable to service tax being the service tax provider. Even during the course of personnel hearing also the assessee failed to submit any documents proving that they are eligible for exemption from payment of service tax or abetment of value for the purpose of calculating service tax liability. In view of the above facts, it is proved that the assessee may not have the data of the service receivers or they might have been try to avoid furnishing the details which may have lead to proof that the service provider is liable to pays service tax.

36. As per section 70 of the Finance Act 1994, every person liable to pay service tax is required to himself assess the tax due on the services provided/received by him and thereafter furnish a return to the jurisdictional Superintendent by disclosing wholly & truly all material facts in their service tax returns (ST-3 returns). The form, manner and frequency of return are prescribed under Rule 7 of the Service Tax Rules, 1994. In this case, it appears that the said service provider has not assessed the tax dues properly, on the services provided by him, as discussed above, as they failed to file ST-3 Returns and thereby violated the provisions of Section 70(1) of the Act read with Rule 7 of the Service Tax Rules, 1994. From the foregoing paras and discussion made herein above, I find that the assessee has contravened the provisions of –

(i) Section 67 of the Finance Act, 1994 in as much as they have failed to assess and determine the correct value of taxable services provided by them, as explained in foregoing paras for the SCN period;

(ii) Section 68 of the Finance Act, 1994 read with Rule 6 of the Service Tax Rules, 1994 in as-much-as they failed to make payment of service tax during the SCN period, to the credit of the Government account within the stipulated time limit;

(iii) *Section 70 of the Finance Act, 1994 as amended read with Rule 7 of the Service Tax Rules, 1994 in as much as they have failed to self-assess the*

(v) provided or agreed to be provided by way of renting of a motor vehicle designed to carry passengers to any person who is not in the similar line of business or supply of manpower for any purpose or ***service portion in execution of works contract by any individual****, Hindu Undivided Family or partnership firm, whether registered or not, including association of persons,* ***located in the taxable territory to a business entity registered as body corporate,*** *located in the taxable territory;*

(B) *provided or agreed to be provided by any person which is located in a non-taxable territory and received by any person located in the taxable territory;*

(II) *The extent of service tax payable thereon by the person who provides the service and the person who receives the service for the taxable services specified in (I) shall be as specified in the following Table, namely:-*

Table

Sl.No.	*Description of a service*	*Percentage of service tax payable by the person providing service*	*Percentage of service tax payable by the person receiving the service*
9.	*in respect of services provided or agreed to be provided in service portion in execution of works contract*	*50%*	*50%*

Explanation-I. - The person who pays or is liable to pay freight for the transportation of goods by road in goods carriage, located in the taxable territory shall be treated as the person who receives the service for the purpose of this notification.

Explanation-II. - In works contract services, where both service provider and service recipient is the persons liable to pay tax, the service recipient has the option of choosing the valuation method as per choice, independent of valuation method adopted by the provider of service.

33. According to which the works contract service provided to in execution of works contract by any individual, Hindu Undivided Family or partnership firm whether registered or not, including association of persons, located in the taxable territory to a business entity registered as body corporate, located in the taxable territory. Here in the instant case the service provider is an individual (proprietary firm) and in some cases the receiver is registered body corporate. On perusal of the documents submitted by the assessee, I find a the assessee has provided works contract service to body corporate located in taxable territory amounting to Rs.36,21,802/- during the FY 2014-15, Rs.23,64,533/- during the FY 2015-16 and RS.23,45,585/- during the FY 2016-17 and therefore the said receipt from works contract service is to be considered under partial Reverse charge mechanism and accordingly the assessee is required to be paid service tax on 50% the said receipts from body corporate. Accordingly the taxable income of the assessee is reduced to the extent of Rs.18,10,901/- for the FY 2014-15 Rs.11,82,266/- during the FY 2015-16 and Rs.11,72,792/- for the F.Y.2016-17 being 50% of the total receipts from body corporate customers. For the sake of clarity, I would like to reconcile the figure as under:

(in rupees)

S.No.	Particulars	2014-15	2015-16	2016-17
01	Gross Receipts as per SCN/26AS	15933860	14083200	15683723
02	Less: Material Cost as discussed	5442488	4843651	3246961
03	Taxable Value	10491372	9239549	12436762

Service Tax on the taxable value and to file correct ST-3 returns during the SCN period.

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

38. Further, as per Section 75 *ibid*, every person liable to pay the tax in accordance with the provisions of Section 68 *ibid*, or rules made there under, who fails to credit the tax or any part thereof to the account of the Central Government within the prescribed period is liable to pay the interest at the applicable rate of interest. Since the service provider has failed to pay their Service Tax liabilities in the prescribed time limit, I find that the assesse is liable to pay the said amount along with interest. Thus, the said Service Tax is required to be recovered from the assessee along with interest under Section 75 of the Finance Act, 1994.

39. Various Courts including the Apex Court have clearly laid down the principle that tax liability is a civil obligation and therefore, the intent to evade payment of tax cannot be established by peering into the minds of the tax payer, but has to be established through evaluation of tax behaviour. M/s.Parasar Vinrendra Chhotelal deliberately not supplied their documents, the actual service provisions rendered by them and service tax involved thereon, with intent to evade the proper payment of service tax on its due date, but only after going through the CBDT data these facts would have come to light. The said assessee himself admits in their reply to SCN that they were provided various services. Moreover, the Hon'ble High Court of Gujarat at Ahmedabad in Tax Appeal No. 338 of 2009 in the case of Commissioner of Central Excise, Surat-I Vs. Neminath Fabrics Pvt. Ltd. dated 22.04.2010 has made the following observations regarding applicability of the extended period in different situations.

"11. A plain reading of sub-section (1) of section 11A of the Act indicates that the provision is applicable in a case where any duty of excise has either not been levied/paid or has been short levied/short paid, or wrongly refunded, regardless of the fact that such non-levy etc. is on the basis of any approval, acceptance or assessment relating to the rate of duty or valuation under any of the provisions of the Act or Rules thereunder and at that stage it would be open to the Central Excise Officer, in exercise of his discretion to serve the show cause notice on the person chargeable to such duty within one year from the relevant date.

12. The Proviso under the said sub-section stipulates that in case of such non-levy, etc. of duty which is by reason of fraud, collusion, or any mis -statement or suppression of facts, or contravention of any provisions of the Act or the rules made there under, the provisions of sub-section (1) of section 11A of the Act shall have effect as if the words one year have been substituted by the words five years.

13. The Explanation which follows stipulates that where service of notice has been stayed by an order of a Court, the period of such stay shall be excluded from computing the aforesaid period of one year or five years, as the case may be.

14. Thus the scheme that unfolds is that in case of non-levy where there is no fraud, collusion, etc., it is open to the Central Excise Officer to issue a show cause notice for recovery of duty of excise which has not been levied, etc. The show cause notice for recovery has to be served within one year from the relevant date. However, where fraud, collusion, etc., stands established the period within which the show cause notice has to be served stands enlarged by substitution of the words one year by the words five years. In other words the show cause notice for recovery of such duty of excise not levied etc., can be served within five years from the relevant date.

15. To put it differently, the proviso merely provides for a situation where under the provisions of sub-section (1) are recast by the legislature itself extending the period within which the show cause notice for recovery of duty of excise not levied etc. gets enlarged. The position becomes clear when one reads the Explanation in the said sub-section which only says that the period stated as to service of notice shall be excluded in computing the aforesaid period of one year or five years as the case may be.

16. The termini from which the period of one year or five years has to be computed is the relevant date which has been defined in sub-section (3)(ii) of section 11A of the Act. A plain reading of the said definition shows that the concept of knowledge by the departmental authority is entirely absent. Hence, if one imports such concept in sub-section (1) of section 11A of the Act or the proviso thereunder it would tantamount to rewriting the statutory provision and no canon of interpretation permits such an exercise by any Court. If it is not open to the superior court to either add or substitute words in a statute such right cannot be available to a statutory Tribunal.

17. The proviso cannot be read to mean that because there is knowledge the suppression which stands established disappears. Similarly the concept of reasonable period of limitation which is sought to be read into the provision by some of the orders of the Tribunal also cannot be permitted in law when the statute itself has provided for a fixed period of limitation. It is equally well settled that it is not open to the Court while reading a provision to either rewrite the period of limitation or curtail the prescribed period of limitation.

18. The Proviso comes into play only when suppression etc. is established or stands admitted. It would differ from a case where fraud, etc. are merely alleged and are disputed by an assessee. Hence, by no stretch of imagination the concept of knowledge can be read into the provisions because that would tantamount to rendering the defined term relevant date nugatory and such an interpretation is not permissible.

19. The language employed in the proviso to sub-section (1) of section 11A, is clear and unambiguous and makes it abundantly clear that moment there is non-levy or short levy etc. of central excise duty with intention to evade payment of duty for any of the reasons specified thereunder , the proviso would come into operation and the period of limitation would stand extended from one year to five years. This is the only requirement of the provision. Once it is found that the ingredients of the proviso are satisfied, all that has to be seen as to what is the relevant date and as to whether the show cause notice has been served within a period of five years therefrom.

20. Thus, what has been prescribed under the statute is that upon the reasons stipulated under the proviso being satisfied, the period of limitation for service of show cause notice under sub-section (1) of section 11A, stands extended to five years from the relevant date. The period cannot by reason of any decision of a Court or even by subordinate legislation be either curtailed or enhanced. In the present case as well as in the decisions on which reliance has been placed by the learned advocate for the respondent, the Tribunal has

introduced a novel concept of date of knowledge and has imported into the proviso a new period of limitation of six months from the date of knowledge. The reasoning appears to be that once knowledge has been acquired by the department there is no suppression and as such the ordinary statutory period of limitation prescribed under sub-section (1) of section 11A would be applicable. However, such reasoning appears to be fallacious in as much as once the suppression is admitted, merely because the department acquires knowledge of the irregularities the suppression would not be obliterated.

21. It may be noticed that where the statute does not prescribe a period of limitation, the Apex Court as well as this Court have imported the concept of reasonable period and have held that where the statute does not provide for a period of limitation, action has to be taken within a reasonable time. However, in a case like the present one, where the statute itself prescribes a period of limitation the question of importing the concept of reasonable period does not arise at all as that would mean that the Court is substituting the period of limitation prescribed by the legislature, which is not permissible in law.

22. The Apex Court in the case of Rajasthan Spinning and Weaving Mills (supra) has held thus :
"From sub-section 1 read with its proviso it is clear that in case the short payment, nonpayment, erroneous refund of duty is unintended and not attributable to fraud, collusion or any willful mis -statement or suppression of facts, or contravention of any of the provisions of the Act or of the rules made under it with intent to evade payment of duty then the Revenue can give notice for recovery of the duty to the person in default within one year from the relevant date (defined in sub-section 3). In other words, in the absence of any element of deception or malpractice the recovery of duty can only be for a period not exceeding one year. But in case the non-payment etc. of duty is intentional and by adopting any means as indicated in the proviso then the period of notice and a priory the period for which duty can be demanded gets extended to five years."

23. This decision would be applicable on all fours to the facts of the present case, viz. when non-payment etc. of duty is intentional and by adopting any of the means indicated in the proviso, then the period of notice gets extended to five years."

In view of the above facts, the extended period is correctly invoked while issuing this Show Cause Notice

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

41. All above acts of contravention constitute an offence of the nature as described under the provision of Section 77 of the Act, rendering themselves liable to penalty under Section 77 of the Finance Act, 1994, for failure to provide documents/details for further verification in a manner as provided under Section 77 of the Service Tax Rules, 1994

42. As far as imposition of penalty u/s.78 of Finance Act, 1994 is concerned, on perusal of the facts of the case and in view of the above discussion, I find that this is a fit case to levy penalty under section 78 of fiancé Act, 1994 as they failed to pay the correct duty with the intend to evade the same. It is also a fact that they had deliberately not shown in their ST-3 Returns, the actual service

provision rendered by them and service tax involved thereon, with intent to evade the proper payment of service tax on its due date, but on verification of data received from CBDT these facts would have not come to light. They have never informed the Service Tax department about the actual provision of taxable services so provided by them to their service recipients during the relevant time and they have also not shown the aforesaid actual provision of taxable service provided them, in respective ST-3 returns filed by them at the relevant period. The assessee have thus, willfully suppressed the actual provision of taxable service provided by them with an intent to evade the Service Tax. It, thus, found that the assessee, as a service provider, deliberately suppressed the actual provision of the taxable services provided by them, from the Jurisdictional Service Tax Authority and failed to determine and pay the due Service Tax with an intention to evade payment of Service Tax in contravention of the various provisions of the Finance Act, 1994 and Rules made thereunder, as discussed hereinabove. Hence I find that this is a fit case to impose penalty u/s.78 of Finance Act,1994. In this regard, I rely upon the decision of Larger Bench of Hon'ble Supreme Court in the case of UIO Vs Dharmendra Textile Processors -2008 (231)ELT 3(SC) and further clarification in the case of M/s Rajasthan Spinning & Weaving Mills [2009 (238) E.L.T. 3 (S.C) wherein, it was, inter alia held that:

"23. The decision in Dharmendra Textile must, therefore, be understood to mean that though the application of Section 11AC would depend upon the existence or otherwise of the conditions expressly stated in the section, once the section is applicable in a case the concerned authority would have no jurisdiction in quantifying the amount and penalty must be imposed equal to the duty determined under sub section (2) of Section 11 A. that is what Dharmendra Textile decides". With the above observation, the Hon'ble Apex court held that mens rea is not an essential ingredient to impose penalty under Section 11AC of the Central Excise Act, 1944 and there is no discretion available on quantum of penalty imposable under that section. As penal provisions of Section 78 of the Finance Act, 1944 and Section 11 AC of Central Excise Act, 1944 are pari materia, the ratio of decision of the Apex court is applicable to Service Tax matters also.

43. On perusal of para 6 & 7 of the SCN, I find that the levy of service tax for FY 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. Since the assessee has not provided any details/information/documents for the FY 2017-18 (upto June 2017) and the department has not also adduced any information/evidence and the reason for the non disclosure has also not been made known to the department, I refrain myself from entering into the said period to determine the liability as otherwise of assessee for service tax. On perusal of SCN, I further find that the SCN has not questioned the taxability on any income other than the income from sale of services. I therefore refrain from discussing the taxability on other income other than the sale of service.

44. In view of the above facts and findings, I pass the following order.

ORDER

1. I confirm the demand of Service Tax of Rs. 39,30,805/-(including cess) (Rupees Thirty Nine Lac Thirty Thousand Eight Hundred Five only), which was short paid during the F.Y.2014-15, 2015-16 and 2016-17 as per Table supra and order to recover from them under proviso to Sub-section (1) of Section 73 of Finance Act,1994;

2. I drop the service tax demand of Rs.24,33,244/- (Rupees Twenty Four Lacs Thirty Three thousand Two Hundred Forty four only) as discussed.

3. I confirm the demand of Interest at the appropriate rate and order to recover from them for the period of delay under Section 75 of the Finance Act, 1994;

4. I impose penalty of Rs.10,000/- (Rupees Ten Thousand only) on M/s.Parasar Vinrendra Chhotelal under Section 77(1) of the Finance Act, 1994.

5. I impose penalty of Rs.10,000/- (Rupees Ten Thousand only) on M/s.Parasar Vinrendra Chhotelal under Section 77(2) of the Finance Act, 1994.

6. I impose Penalty of Rs. 39,30,805/-(Rupees Thirty Nine Lac Thirty Thousand Eight Hundred Five only), under Section 78 of the Finance Act, 1994, as amended M/s.Parasar Vinrendra Chhotelal I further order that in terms of Section 78 (1) of the Finance Act, 1994 if M/s.Parasar Vinrendra Chhotelal pays the amount of Service Tax as determined at Sl. No. (1) above and interest payable thereon at (2) above within thirty days of the date of communication of this order, the amount of penalty liable to be paid by Rs. 39,30,805/-(Rupees Thirty Nine Lac Thirty Thousand Eight Hundred Five only) shall be twenty-five per cent of the penalty imposed subject to the condition that such reduced penalty is also paid within the period so specified.

Accordingly the Show Cause Notice bearing F.No. STC/15-62/OA/2020 dated 29.09.2020 is disposed off.

04/11/2022

(LOKESH DAMOR)
Joint Commissioner
Central GST & Central Excise
Ahmedabad North

Dt.

F.No. STC/15-62/OA/2020

To
M/s. Parasar Virendra Chhotelal,
60, Ambikanagar Society, Railway Station Road,
Chandlodiya P.O, Ahmedabad,
Gujarat -382481

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-III, Division-VII, C. Ex. & CGST, Ahmedabad North
4. The Supdt(system) CGST, Ahmedabad North for uploading on website.
5. Guard File