



आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER

केंद्रीय वस्तु एवं सेवा कर तथा केंद्रीय उत्पाद शुल्क, अहमदाबाद उत्तर  
CENTRAL GOODS & SERVICES TAX & CENTRAL EXCISE, AHMEDABAD NORTH  
पहली मंजिल, कस्टम हाउस, नवरंगपुरा, अहमदाबाद - 380009  
FIRST FLOOR, CUSTOM HOUSE, NAVRANGPURA, AHMEDABAD - 380009  
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निवन्धित पावती डाक द्वारा/By R.P.A.D

फा.सं./F.No. STC/15-39/OA/2020

आदेश की तारीख/Date of Order:-15.03.2022

जारी करने की तारीख/Date of Issue :- 15.03.2022

DIN NO: 20220364WT000000B0C8

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

अपर आयुक्त / Additional Commissioner

मूल आदेश संख्या / Order-In-Original No. 80/ADC/GB/2021-22

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

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

इस आदेश से असन्तुष्ट कोई भी व्यक्ति इस आदेश के विरुद्ध अपील, इसकी प्राप्ति से) 60 साठ (दिन के अन्दर आयुक्त) अपील, (केन्द्रीय वस्तु एवं सेवा कर एवं उत्पाद शुल्क, केन्द्रीय उत्पाद शुल्क भवन, अंबावाड़ी, अहमदाबाद-380015) को प्रारूप संख्या इ.ए (1-.A.E) 1-में दाखिल कर सकता है। इस अपील पर रू) 2.00 दो रुपये (का न्यायालय शुल्क टिकट लगा होना चाहिए।

Any person deeming himself aggrieved by this order may appeal against this order in form EA-1 to the Commissioner(Appeals), Central GST & Central Excise, Central Excise Building, Ambawadi, Ahmedabad-380015 within sixty days from the date of its communication. The appeal should bear a court fee stamp of Rs. 2.00 only.

इस आदेश के विरुद्ध आयुक्त के शुल्क गये मांगे पहले से करने अपील में (अपील) 7.5% का भुगतान करना होगा, जहाँ शुल्क यानि की विवादग्रस्त शुल्क या विवादग्रस्त शुल्क एवं दंड या विवादग्रस्त दंड शामिल है।

An appeal against this order shall lie before the Commissioner (Appeal) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute. (as per amendment in Section 35F of Central Excise Act, 1944 dated 06.08.2014)

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

(1) उक्त अपील की प्रति।

(2) निर्णय की प्रतियाँ अथवा जिस आदेश के विरुद्ध अपील की गई है, उनमें से कम से कम एक प्रमाणित प्रति हो, या दूसरे आदेश की प्रति जिसपर रू) 2.00 .दो रूपये (का न्यायालय शुल्क टिकट लगा होना चाहिए।

The appeal should be filed in form EA-1 in duplicate. It should be signed by the appellant in accordance with the provisions of Rule 3 of Central Excise (Appeals) Rules, 2001. It should be accompanied with the following:

- (1) Copy of accompanied Appeal.
- (2) Copies of the decision or, one of which at least shall be certified copy, the order Appealed against OR the other order which must bear a court fee stamp of Rs.2.00.

विषय:- कारण बताओ सूचना/ Show Cause Notice No. **STC/15-39/OA/2020** dated **29.09.2020** issued to **M/S. Delhi Hyderabad Roadlines** situated at B/12, Punjab House, Opp. Ujala Hotel, Sarkhej Bavla Cross Road, Sarkhej, Ahmedbad.



## BRIEF FACTS OF THE CASE :

M/s. DELHI HYDERABAD ROADLINES, B12, PUNJAB HOUSE, OPP. UJALA HOTEL, SARKHEJ BAVLA CROSS ROAD, SARKHEJ, AHMEDABAD (hereinafter referred to as "the said assessee" for the sake of brevity) is engaged in providing services and for the same was registered with Service Tax Department having Registration (ST-2) No. ACZPL1421FST001.

2. An analysis of "Sales/Gross Receipts from Services (Value from ITR)", the "Total Amount Paid/Credited under 194C, 194H, 194I, 194J" and "Gross value of Services Provided" was undertaken by the Central Board of Direct Taxes (CBDT) for the F.Y. 2014-15 to 2016-17, and details of said analysis was shared by the CBDT with the Central Board of Indirect Taxes (CBIC).

3. As per the records available with this office, on going through the Third party Data received from CBDT of the said assessee for the F.Y. 2014-15 to 2016-17, the Sales/Gross Receipt from Services (Value from ITR) are not tallied with Gross Value of Service Provided, as declared in ST-3 Return of the F.Y. 2014-15 to 2016-17. It is observed that the said assessee have declared less/not declared any taxable value in their Service Tax Return (ST-3) for the F.Y. 2014-15 to 2016-17 as compared to the Service related taxable value declared in their Income Tax Return (ITR)/Form 26AS for the F.Y. 2014-15 to 2016-17. The details of difference as per CBDT data for the F.Y. 2014-15 to 2016-17 are as under :

Sr. No.	Financia l Year	Amount as per Income Tax Return(ITR)/ Form 26AS (in Rs.)	Taxable value as per ST-3 Returns (in Rs.)	Differential amount (Less amount shown in ST-3 Return) (in Rs.)	Service Tax (in Rs.)
01	2014-15	4,64,12,506	4,65,552	4,59,46,954	56,79,044/-
02	2015-16	5,01,26,342	2,20,11,997	2,81,14,345	39,22,498/-
03	2016-17	6,78,55,954	5,79,10,972	99,44,982	14,83,437/-
	TOTAL			8,40,06,281	1,10,84,979/-

Therefore, the said assessee has less discharge their Service Tax liability and thus is liable to pay Service tax including Cess [@ 12.36% for F.Y. 2014-15 & from 01-04-2015 to 31-05-2015] ; [@ 14% from 01-06-2015 to 14-11-2015] ; [@ 12.50% from 15-11-2015 to 31-05-2016] and [@15% from 01-06-2016 to 31-03-2017] for amounting to Rs.1,10,84,979/- on the differential value amounting to Rs. 8,40,06,281/- along with applicable interest and penalty for the F.Y. 2014-15 to 2016-

It is also observed that the clarification regarding the above said differential value along with documents were called for from the said assessee for assessment purpose vide Supdt's letter F.No. CGST-06/04-14/TPD/AR-I/2018-19

dated 15.05.2019 followed by Reminders dated 30.05.2019 & 18.09.2020. It appears that the said assessee has been asked to furnish the reason for the difference between taxable value shown in ST-3 Return vis-à-vis Income Tax Return filed by the said assessee for the Financial year **2014-15 to 2016-17** alongwith submission of self-certified documents such as audited balance sheet, Profit & Loss account, ledgers, gross trial balance, ITR, Form 26AS, ST-3 Return and details of all the sales invoices issued during **F.Y. 2014-15 to 2016-17** but the said assessee has neither produce any documentary evidences of the differential value nor submit any reply.

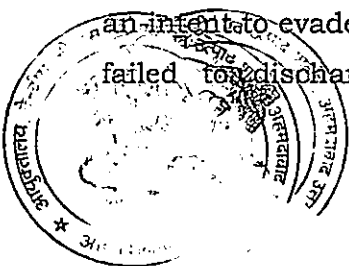
5. It is observed that the said assessee has neither submitted the documents nor extended the cooperation in the matter although sufficient time was provided. This act of non-cooperation of the said assessee has contravened the provisions of Section 72 of the Finance Act, 1994 and thus rendered themselves liable for penal action under Section 77 of Finance Act, 1994.

6. As per the provisions of **Section 72** of the Finance Act, if any person, liable to pay service tax having made a return, fails to assess the tax, the Central Excise Officer, may require the person to produce such accounts, documents or other evidence as he may deem necessary and after taking into account all the relevant material which is available or which he has gathered, shall by an order in writing, after giving the person an opportunity of being heard, make the assessment of the value of taxable service to the best of his judgment and determine the sum payable by the assessee on the basis of such assessment.

7. As per the provisions of **Section 73(1)** of the Finance Act where any service tax has not been levied or paid or has been short levied or short paid by the reasons of willful mis-statement or suppression of facts with intent to evade payment of service tax, the Central Excise Officer may within five years from the relevant date, serve notice on the person chargeable with service tax which has not been levied or paid of which has been short levied or short paid requiring him to show cause why he should not pay amount specified in the notice.

8. As per **Rule 6** of the Service tax Rules, 1994, the service tax shall be paid to the credit of the Central Government by 5<sup>th</sup> day of the month, immediately following the said calendar month in which the payments are received, towards the value of taxable service. **Rule 7** of the Service Tax Rules, 1994 stipulates that assessee shall submit their service tax returns in the form of ST-3 within the prescribed time.

9. From the foregoing paras, it is observed that the said assessee have failed to pay/short paid/deposit service tax to the extent of **Rs.1,10,84,979/-** on the difference of taxable value during the period **2014-15 to 2016-17** by declaring less value in their ST-3 Returns vis-a-s their ITR/Form 26AS, in such manner and within such period prescribed in respect of taxable services received/provided by them with an intent to evade payment of service tax. Thus, it appears that the said assessee have failed to discharge the service tax liability of **Rs. 1,10,84,979/-** (inclusive of



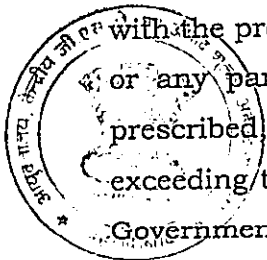
applicable Cess i.e., EC, SHEC, SBC & KKC) worked out on value of **Rs. 8,40,06,281/-** and therefore, service tax is required to be demanded/recovered from them under Section 73(1) of the Finance Act, 1994 read with Section 68 of the Finance Act, 1994.

10. In view of above, it is observed that the said assessee have contravened the provisions of :

- (a) **Section 66** of the Finance Act, 1994 in as much as they have failed to collect and pay the service tax as detailed above, to the credit of Central Government.
- (b) **Section 68** of the Finance Act, 1994 read with Rule 6 of the Service Tax Rules, 1994, as amended, in as much as they have not paid the service tax as mentioned above to the credit of the Government of India within the stipulated time limit;
- (c) **Section 70** of the Finance Act, 1994 read with Rule 7 of the Service Tax Rules, 1994, as amended, in as much as they had failed to properly assess their Service Tax liability under Rule 2(1)(d) of Service Tax Rules, 1994 and failed to declare correct value of taxable services as well as exempted services to the department in the prescribed return in Form ST-3.

11. It has been noticed that at no point of time, the said assessee has disclosed full, true and correct information about the value of the services provided by them or intimated to the Department regarding receipt/providing of Service of the differential value that has come to the notice of the Department only after going through the Third Party CBDT data generated for the Financial Year **2014-15 to 2016-17**. The Government has from the very beginning placed full trust on the service providers and accordingly measures like self-assessment etc., based on mutual trust and confidence are in place. From the evidences, it appears that the said assessee has knowingly suppressed the facts regarding receipt of/providing of services by them worth the differential value as can be seen in the table hereinabove and thereby not paid/short paid/not deposited Service Tax thereof to the extent of **Rs.1,10,84,979/-**. Thus, it appears that there is a deliberate withholding of essential and material information from the department about service provided and value realized by them. It appears that all these material information have been concealed from the department deliberately, consciously and purposefully to evade payment of service tax.

12. As per **Section 75** *ibid* every person liable to pay the tax in accordance with the provisions of Section 68, or rules made there under, who fails to credit the tax or any part thereof to the account of the Central Government within the period prescribed, is liable to pay simple interest (as such rate not below ten per cent and not exceeding thirty six per cent per annum, as is for the time being fixed by the Central Government, by Notification in the Official Gazette) for the period by which such crediting of the tax or any part thereof is delayed. It appears that the said assessee has short paid/non-payment of Service Tax of **Rs.1,10,84,979/-** on the actual value received towards taxable services provided which appears to be recoverable under



proviso to Section 73(1) of the Finance Act alongwith interest under Section 75 ibid not paid by them under Section 68 of the Finance Act read with Rule 6 of Service Tax Rules, 1994 inasmuch as the said assessee has suppressed the facts to the department and contravened the provisions with an intent to evade payment of Service Tax. The said assessee has not discharged their Service tax liability and hence is liable to pay interest under Section 75 of the Finance Act.

13. All the above acts of contravention on the part of the said assessee resulted into non-payment of Service Tax appears to have been committed by way of suppression of material facts and contravention of provisions of Finance Act, 1994 with an intent to evade payment of service tax as discussed in the foregoing paras and therefore, the said amount of service tax amounting to **Rs.1,10,84,979/-** (inclusive of applicable Cess i.e., EC, SHEC, SBC & KKC) not paid is required to be demanded and recovered from them under the proviso to Section 73(1) of the Finance Act, 1994 alongwith Interest thereof at appropriate rate under the provisions of Section 75 of the Finance Act, 1994.

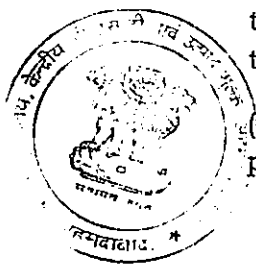
14. All these acts of contravention of the provisions of Section 67, Section 68 and Section 70 of the Finance Act, 1994 read with Rule 6 & Rule 7 of the Service Tax Rules, 1994 appear to be punishable under the provisions of Section 76 and 77 of the Finance Act, 1994 as amended from time to time. In view of the above, it appears that the said assessee have contravened the provisions of Finance Act, 1994 and the rules made there under. All the contraventions and violations made by the said assessee appear to have rendered themselves liable to penalty under **Section 76 & Section 77** of the Finance Act.

15. Moreover, in addition to the contravention, omission and commission on the part of the said assessee as stated in the foregoing paras, it appears that the said assessee has willfully suppressed the facts, nature and value of service provided by them with an intent to evade the payment of service tax rendering themselves liable for penalty under **Section 78** of the Finance Act, 1994.

16. Therefore, M/s DELHI HYDERABAD ROADLINES, B12, PUNJAB HOUSE, OPP. UJALA HOTEL, SARKHEJ BAVLA CROSS ROAD, SARKHEJ, AHMEDABAD are called upon to show cause to the **Additional Commissioner**, Central GST & Central Excise, Ahmedabad North, having office at 1st Floor, Custom House, Navrangpura, Ashram Road, Ahmedabad, as to why;

(i) Differential amount of **Service Tax** amounting to **Rs.1,10,84,979/- (Rupees One crore Ten lakhs Eighty four thousand Nine hundred Seventy nine only)** (inclusive of Edu. Cess and S&H Edu. Cess) short paid/not paid by them, should not be confirmed/demanded under proviso to Section 73(1) of the Finance Act, 1994.

(ii) **interest** at the appropriate rates should not be recovered from them as prescribed under **Section 75** of the Finance Act, 1994 from the due date on



which the Service Tax was liable to be paid till the date on which the said Service Tax is paid.

(iii) **penalty** should not be imposed upon them under **Section 76** of the Finance Act, 1994 for the failure to make payment of service tax payable by them within prescribed time-limit.

(iv) **penalty** should not be imposed upon them under **Section 77** of the Finance Act, 1994 for the failure to assess the correct tax liability.

(vi) **penalty** should not be imposed upon them under **Section 78** of the Finance Act, 1994 as amended for suppressing and not disclosing the value of the said taxable service provided by them before the department with an intent to evade payment of service tax.

**DEFENCE REPLY :**

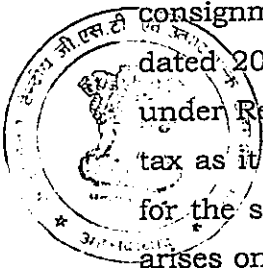
17. The assessee vide letter dated 27.01.2021 furnish their reply wherein they stated that they are engaged in providing Goods Transport Agency Services and registered with Service Tax Department under registration No. ACZPL1421FST001; that they requested for extention for submission of reply as they were suffering from Covid 19; that they have filed the Service Tax returns (ST-3) for the year 2014-15 to 2016-17.

**Personnel Hearing :**

18. Personnel hearing was granted to the assessee on 28.09.2021. Shri Rajender Shastri, Proprietor and C.A. Sujata Kapila appeared for personnel hearing. During personnel hearing they stated that they are not in possession of ST-3 returns to the reconciliation and has requested for 2 weeks time to submit the required documents for reconciliation.

**Defence reply and submission :**

19. The assessee vide letter dated 16.10.2021 and 14.12.2021 and 19.01.2022 has furnished their defence reply. The assessee seeks condonement of delay in the filing of reply because due to health issue and change of auditor. They also requested submission of reply may be allowed in the interest of justice. Further they stated that they are engaged in providing Goods Transport Agency Services and registered with Service Tax Department under registration No. ACZPL1421FST001; that they provide service in relation to transport of goods by road to and issues consignment note by whatever name called ; that as per notification No. 30/2012 dated 20.06.2012 notifies the taxable services under which service tax is payable under Reverse Charge Mechanism; that the appellant is not required to pay service tax as it provides services which are taxable under reverse charge mechanism except for the service provided to any individual/JUF ; that the difference in ITR and STR arises on account of GTA services (exempt under Service Tax for Service Provider and taxable under reverse charge mechanism) provided by them; that there no intention of evasion of tax; that they have not defaulted payment of service tax and has not contravened any of the provision; that the appellant has duly filed income tax returns



for the year 2014-15; that it is requested to consider exempt and taxable turnover provided ; that they attach documents i.e balance sheet, Profit and loss account, Service Tax return and details of party wise exempt and taxable turnover for the year 2014-15 to 2016-17 along with the random invoices.

#### DISCUSSION AND FINDGS :

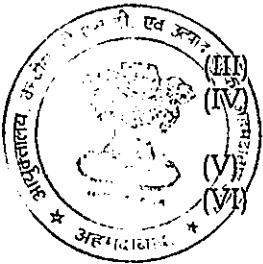
20. I have carefully gone through the records of the case, submission made by the noticee in reply to the show cause notice and also during the course of personal hearing, Audited Balance Sheet, ITR, copies of ledger accounts for the year 2014- 15 to 2016-17. In the present case, Show Cause Notice has been issued to the assessee demanding Service Tax of Rs. 1,10,84,979/- for the financial year 2014-15 to 2016-17 on the basis of data received from Income Tax authorities. The Show Cause Notice alleged non-payment of Service Tax, charging of interest in terms of Section 75 of the Finance Act, 1994 and penalty under Section 76, 77 and 78 of the Finance Act, 1994.

20.1 In reply to the show cause notice, the assessee has stated that they are in the business of providing "Goods transport Agency Service" in which they are not liable to collect service tax as per Notification No.30/2012-ST dated 20.06.2012. The service receiver is liable to pay service tax on Reverse Charge Mechanism. Major portion of the customers were registered parties, so they were liable to pay service tax. So assessee has shown only the amount of services provided to unregistered persons on which they were liable to pay tax in service tax returns and not the whole amount of services provided to registered persons which is creating difference between STR & ITR. Now I would like to go through the legal aspects of the taxability of GTA services.

Rule 2(d)(B)(V) of the Service Tax Rules, 1994 provided that;

- (d) "person liable for paying service tax", -
- (i) (B) in relation to service provided or agreed to be provided by a goods transport agency in respect of transportation of goods by road, where the person liable to pay freight is,—
- (I) any factory registered under or governed by the Factories Act, 1948 (63 of 1948);
- (II) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India;
- (III) any co-operative society established by or under any law;
- (IV) any dealer of excisable goods, who is registered under the Central Excise Act, 1944 (1 of 1944) or the rules made there under;
- (V) any body corporate established, by or under any law; or
- (VI) any partnership firm whether registered or not under any law including association of persons; any person who pays or is liable to pay freight either himself or through his agent for the transportation of such goods by road in a goods carriage : Provided that when such person is located in a non-taxable territory, the provider of such service shall be liable to pay service tax.

20.2 Para 1(A)(ii) and Para II of Notification No. 30/2012-ST dated 20.06.2012 as amended provided that service tax payable on services provided or agreed to be





provided by a goods transport agency in respect of transportation of goods by road, where the person liable to pay freight is,—

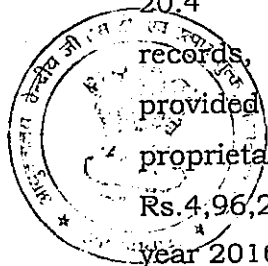
- (a) any factory registered under or governed by the Factories Act, 1948 (63 of 1948);
  - (b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India;
  - (c) any co-operative society established by or under any law;
  - (d) any dealer of excisable goods, who is registered under the Central Excise Act, 1944 (1 of 1944) or the rules made there under;
  - (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;
- (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 Service	Percentage of service tax payable by the person providing service	Percentage of service tax payable by the person receiving service
01	in respect of services provided or agreed to be provided by a goods transport agency in respect of transportation of goods by road	NIL	100%

20.3 As per provisions contained in Rule 2(d)(B)(V) of the Service Tax Rules, 1994 read with Notification No. 30/2012-ST dated 20.06.2012 as amended, service tax on GTA service provided to a body corporate established, by or under any law; partnership firm whether registered or not under any law including association of persons; a factory registered under or governed by the Factories Act, 1948 (63 of 1948) and dealer of excisable goods, who is registered under the Central Excise Act, 1944 (1 of 1944) or the rules made there under is payable in RCM by the service recipient. The said assessee has claimed RCM tax liability under above categories in reconciliation statement certified by the chartered accountant. I find that the status of the service recipient as body corporate and the partnership firm is organizational and has been verified by chartered accountant and also supported by fourth digit of PAN.

20.4 On perusal of reconciliation statement, ledger accounts and financial records, I find that the assessee has income of Rs. 4,65,552/- from GTA services provided to proprietary concerns and Rs. 4,59,46,954/- provided to other than proprietary concern i.e. corporate body for the year 2014-15 and Rs. 5,01,450/- and Rs. 4,96,24,892/- for the year 2015-16, and 7,16,150/- and 6,71,39,804/- for the year 2016-17 respectively.



20.5 As per provisions contained in Rule 2(d)(B) of the Service Tax Rules, 1994 read with Notification No. 30/2012-ST dated 20.06.2012 as amended, service tax on GTA service provided to a body corporate established, by or under any law; partnership firm whether registered or not under any law including association of persons; a factory registered under or governed by the Factories Act, 1948 (63 of 1948) or a dealer of excisable goods, who is registered under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder is payable in RCM by the service recipient. The Noticee has claimed RCM tax liability under above categories in reconciliation statement. I find that the status of the service recipient as body corporate and the partnership firm is organizational and has been verified by chartered accountant and also supported by details in separate sheet indicating party wise service provided to body corporate and the partnership firms and total of such separate sheet matches with value taken in reconciliation statement. Therefore, in the above backdrop I accept bifurcation of GTA service provided by noticee to the body corporate and the partnership firms and the GTA service provided by the noticee to above extent are liable to be paid in RCM by the service recipients.

Description	2014-15	2015-16	2016-17
Total income as per ITR and SCN	4,64,12,506	5,01,26,342/-	6,78,55,954/-
Total income declared as per ST3	465552	501450	716150
Differential value on which service tax demanded	45946954	49624892	67139804
GTA services provided to body corporate under RCM	45946954	49624892	67139804
Difference	00	0	0
Service Tax	0	0	0

20.6 On perusal of the records of the case, submissions of the assessee, Audited Balance Sheet, ITR, copies of ledger accounts and the above reconciliation statement for the year 2014-15, 2015-16 and 2016-17, They are liable to pay service tax on the freight income earned by providing services to proprietary firms only. They have filed ST 3 return and paid the proportionate service tax on the value declared as stated in above statement. In view of the above the service tax demand on the differential amount of Rs.8,40,06,281/- is not sustainable and therefore the demand of service tax of Rs. 1,10,84,979/- is liable to be dropped.

In view of the above discussion and on perusal of SCN, submissions made by the said assessee, duly audited Balance Sheet, ITR, reconciliation statement, I find that the service tax demand of Rs. 1,10,84,979/- for the period 2014-15 & 2015-16 and 2016-17 is not sustainable and accordingly Show Cause Notice dated 29.09.2020 is liable to be dropped. Further, as the SCN itself is not sustainable there is no reason to charge interest or to impose penalty upon noticee on this count.



Accordingly, I pass the following order;

**ORDER**

22. I hereby order to drop proceedings initiated against M/s. DELHI HYDERABAD ROADLINES, B12, PUNJAB HOUSE, OPP. UJALA HOTEL, SARKHEJ BAVLA CROSS ROAD, SARKHEJ, AHMEDABAD for recovery of service tax of 1,10,84,979/-along with interest and penalties vide SCN No. STC/15-39/OA/2020 dated 29.09.2020.

*R. Gulzar Begum*  
15/10/20

(R.GULZAR BEGUM)

Additional Commissioner  
Central GST & Central Excise  
Ahmedabad North

Dated 15/10/20

F.No. STC/15-39/OA/2020

To

M/s. DELHI HYDERABAD ROADLINES,  
B12, PUNJAB HOUSE, OPP. UJALA HOTEL,  
SARKHEJ BAVLA CROSS ROAD,  
SARKHEJ,  
AHMEDABAD

Copy to:

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



