



OFFICE OF THE COMMISSIONER OF C. G. S. T.,
AHMEDABAD – SOUTH.

प्रधान आयुक्त का कार्यालय, के. व. से. क., अहमदाबाद दक्षिण
G. S. T. BHAVAN, AMBAWADI, AHMEDABAD – 380 015
व. से. क. भवन, आम्बावाडी, अहमदाबाद – ३८० ०१५

F. No. : STC/4-07/O&A/Sirajudin/21-22
DIN- 20221264WS0000418050

आदेश की तारीख: Date of Order : 30.12.2022
जारी करने की तारीख: Date of Issue : 30.12.2022

द्वारा पारित / Passed by: **Shri Marut Tripathi, JOINT COMMISSIONER**

मूल आदेश सं./Order-In-Original No.68/CGST/Ahmd-South/JC/MT/22-23

यह प्रति उस व्यक्ति (यों) को, जिसके (जिनके) लिए यह आदेश जारी किया गया है, उसके (उनके) व्यक्तिगत उपयोग के लिए निःशुल्क प्रदान की जाती है।

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यदि कोई व्यक्ति इस आदेश से स्वयं को असंतुष्ट अनुभव करता है, तो वह इस आदेश के विरुद्ध आयुक्त (अपील), केन्द्रीय जीएसटी, केन्द्रीय जीएसटी भवन, आम्बावाडी, अहमदाबाद-15 को प्रारूप इ.ए.-1 में अपील कर सकता है। उक्त अपील पक्षकार पर आदेश तामील होने अथवा अथवा उसे डाक द्वारा प्राप्त करने की तारीख से दो माह के भीतर दाखिल की जानी चाहिए। इसपर रूपए 2.00/- केवल का न्यायालय शुल्क टिकट लगा होना चाहिए।

Any person deeming himself aggrieved by this Order may appeal against this order in Form E.A.1 to Commissioner (Appeals), Central GST, Central GST Bhavan, Near Government Polytechnic, Ambawadi, Ahmedabad -15 within sixty days from date of its communication. The appeal should bear a court fee stamp of Rs.2.00/- only.

उक्त अपील दो प्रतियों में प्रारूप सं. इ.ए.-1/S.T.-4 में दाखिल की जानी चाहिए। उसपर केन्द्रीय उत्पाद शुल्क (अपील) नियमावली, 2001 के नियम 3 के उपबंधों के अनुसार अपीलकर्ताओं जद्वारा हस्ताक्षर किए जाने चाहिए। इसके साथ निम्नलिखित को संलग्न किया जाए :

The Appeal should be filed in form No. E.A.-1/S.T.-4 in duplicate. It should be filed by the appellants in accordance with provisions of Rule 3 of the Central Excise (Appeals) Rules, 2001. It shall be accompanied with the following:

उक्त अपील की प्रति। Copy of the aforesaid appeal.

निर्णय की दो प्रतियाँ (उसमें से एक उस आदेश की प्रमाणित प्रतिलिपि होनी चाहिए जिसके विरुद्ध अपील की गई है) अथवा उक्त आदेश की अन्य प्रति जिसपर रु 2.00/- का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए।

Copies of the Decision (one of which at least shall be certified copy of the order appealed against) or copy of the said Order bearing a court fee stamp of Rs. 2.00/-.

इस आदेश के विरुद्ध आयुक्त(अपील) में शुल्क के 7.5% जहां शुल्क एवं जुर्माना का विवाद है अथवा जुर्माना जहां शिर्फ जुर्माना के बारे में विवाद है उसका भुक्तान करके अपील की जा सकती 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."

संदर्भ/Reference : कारण बताओ सूचना फा.सं. F. No. STC/4-07/O&A/Sirajudin/21-22, issued to M/s. Sirajuddin Rustam Gehlot, situated at 5 First Floor Nr. Jalaram Petrol Pump, Lambha Turning Aslali, Lambha, Ahmedabad-382405.

1. BRIEF FACTS OF THE CASE

1.1 M/s Sirajuddin Rustam Gehlot (hereinafter referred to as "the said service provider") situated at 5 First Floor Nr. Jalaram Petrol Pump, Lambha Turning Aslali, Lambha, Ahmedabad-382405 with PAN No. ARLPG0427D was not found to be registered with the Service Tax department.

1.2 As per the information received from the Income Tax Department, M/s. Sirajuddin Rustam Gehlot had earned substantial service income, however, they did not obtain service tax registration and did not paid service tax thereon.

1.3 Therefore, a letter dated 24.09.2020 and 03.11.2020 and summon dated 01.04.2021 were issued to the said Service Provider with a request to submit the documentary evidence in respect to their income. However, the said Service Provider failed to submit the required details / documents or offer any explanation / clarification regarding income earned by them. Further, the Income Tax Department shared the data for the Financial Year 2015-16. As per the data provided by the Income Tax Authority, income earned by the said Service Provider is as under:-

Sr. No.	Period (Fin. Year)	Income earned in Rs.	Business description (Service Sector)
	2015-16	77638573/-	Service Sector [Transporters]

2. LEGAL PROVISION

2.1 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. The nature of activities carried out by the said Service Provider appears to be covered under the definition of service and appears not covered under the Negative List as given in the Section 66D of the Finance Act, 1994 and also declared services given in 66E of the Finance Act, 1994, as amended from time to time. These services also appears to be not exempted under mega exemption Notification No. 25/ 2012-S.T. dated 20-06-2012, as amended from time to time, and hence the aforesaid

services provided by the said Service Provider appears to be subjected to Service Tax under the provisions Section 66B of Finance Act, 1994.

2.2 As per Section 69(1) of the Act, *every person liable to pay the Service Tax under this Chapter or the rules made there under shall, within such time and in such manner and in such form as may be prescribed, make an application for registration to the Superintendent of Central Excise.*

2.3 As per Section 69(2) of the Act 1994, *any service provider, whose aggregate value of taxable service in a financial year exceeds Rs. 9 lakh is required to take Registration.* Further, according to Notification No. 33/2012-(Service Tax) dated 20.06.2012, Central Government has exempted taxable services of aggregate value not exceeding ten lakh rupees in any financial year from the whole of the Service Tax leviable thereon under Section 66B of the Finance Act, 1994. Therefore, it appears that the said Service Provider was required to obtain Service Tax Registration and comply with the Service Tax laws accordingly.

2.4 As per provision of Section 68 of Finance Act, 1994 read with Rule 6 of Service Tax Rule 1994 as amended, *every person providing taxable service to any person is liable to pay Service Tax at the rate prescribed in Section 66B to Central Government by the 5th of the month/ quarter immediately following the calendar month/ quarter in which the taxable service is deemed to be provided (except for the month of March which is required to be paid on 31st March).*

2.5 According to Section 70 of the Finance Act, 1994 read with Rule 7(1) of the Service Tax Rules, 1994, *every person liable to pay Service Tax shall himself assess the tax due on the services provided by him and thereafter furnish a return to the jurisdictional Superintendent of Service Tax by disclosing wholly & truly all materials facts in ST-3 returns.*

3. OBSERVATIONS

3.1 Since the said Service Provider had failed to submit the required details of services provided during the Financial Year

2015-16 to June-2017, the service tax liability of the Service Provider was required to be ascertained on the basis of income mentioned in the ITR returns and Form 26-AS filed by the said Service Provider with the Income Tax Department. The figures/data provided by the Income Tax Department is considered as the total taxable value in order to ascertain the service tax liability under Section 67A of the Finance Act, 1994 as the said Service Provider failed to determine the correct taxable value.

3.2 The Service tax payable is calculated on the basis of value of "sales of services under Sales/Gross Receipts from Services (Value from ITR)" as provided by the Income Tax Department for the Financial Year 2015-16. By considering the said amount as taxable income, and as the said Service Provider failed to submit the required details as per above referred letter, the service tax liability is calculated as under:-

Table-A

Financial Year	Taxable Value as per IT Data i.e. Sales/Gross Receipts From Services (From ITR)	Rate of Service Tax inclusive of EC & SHEC	Service Tax payable
2015-16	77638573	14.5%	11257593

3.3 It appears that the said Service Provider had neither obtained a Service Tax registration for the services provided by them for the period of F.Y. 2015-16 to June-17 nor responded to correspondence made with them regarding actual services provided by them, concealed the value from the department, declared to the income tax department. Therefore, it appears that the said Service Provider had not paid correct service tax by way of wilful suppression of facts to the department in contravention of provision of the Finance Act, 1994 relating to levy and collection of service tax and the Rules made there under, with intent to evade payment of service tax. Therefore, the service tax amounting to Rs11257593/- is recoverable from them by invoking extended period of five years under first proviso to sub-section (1) of Section 73 of Finance Act, 1994 along with interest at the prescribed rate under Section 75 of the Finance Act, 1994 and also rendered himself liable for penal action under Section 78 of Finance Act, 1994.

3.4 It further appears that on account of all the above narrated acts of commission and omissions on the part of the said service provider, they have rendered themselves liable to penalty under the following proviso of the Finance Act, 1994 and Rules framed there under:-

- Section 70 and Section 77 of the Finance Act, 1994 as amended in as much as they failed to correctly self assess the tax due on the services provided and have not filed the correct ST-3 return and contravened the provisions of Service Tax laws and did not comply to the letter issued by the Department and did not provide the required information/documents.
- Section 78 of the Finance Act, 1994, in as much as they have suppressed the material facts from the department about service provided and value realized by them with intent to evade payment of service tax.

3.5 As per Section 70 of Finance Act, 1994, the fees for the late filing of return are prescribed. When the nature of default for late filing of fees is less than 15 days, the amount of penalty is Rs. 500 for 15 days; where the nature of default is more than 15 days & less than 30 days, the amount of penalty is Rs. 1000; and where the nature of default is more than 30 days, the amount of penalty is Rs. 1000 + Rs. 100 for each day subject to maximum penalty of Rs. 20000/-. Hence, they are liable for payment of late fees for non filing of ST 3 returns for the aforesaid period in stipulated time.

3.6 Section 70 of the Finance Act, 1994 stipulates that every person liable to pay the Service Tax shall himself assess the tax due. The Government has introduced self-assessment system under a trust based regime which casts the onus of proper assessment and discharging of the Service Tax on the Service Provider. The definition of "assessment" available in Rule 2(b) of Service Tax Rules, 1994 is reproduced as under:-

"Assessment" includes self assessment of service tax by the assessee, re-assessment, provisional assessment, best judgment assessment and any order of assessment in which the tax assessed is nil; determination of the interest on the tax assessed or re-assessed."

3.7 In the instant case, the said service provider has failed to properly assess the Service Tax liability. Thus, they have resorted to suppression of material facts by not reflecting the correct taxable income incurred in respect of the services liable to Service Tax in their ST-3 returns. Accordingly, it appears that the Service Tax as quantified herein above is liable to be recovered by invoking the extended period of limitation as provided for under Sec. 73(1) of the Finance Act, 1994 along with interest in terms of the provisions of Sec. 75 of the Finance Act, 1994. The said Service Provider has not disclosed full, true and correct information about the value of the service provided by them, and thus, it appears that there was 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 had been concealed from the department deliberately, consciously and purposefully to evade payment of Service Tax. Therefore, in this case all essential ingredients exist to invoke the extended period in terms of proviso to Section 73(1) of Finance Act, 1994 to demand the Service Tax short not paid.

3.8 In view of discussion in the fore going paras, it appears that all the above acts of suppression of facts, misstatement and contravention, omissions and commissions are on the part of said service provider that they have willfully suppressed the facts, nature and value of service provided by them by not assessing and paying due Service Tax liability, therefore, the above said amounts of Service Tax of Rs. **11257593/-** (Non-payment of Service Tax for the period 2015-16 on Income from taxable service provided by them), and Late fee (Non filing of Service Tax returns) for the above period is required to be demanded and recovered from them under the proviso to Section 73(1) of the Finance Act, 1994 by invoking extended period of five years for the reasons stated herein foregoing paras. In view of the facts discussed in foregoing paras and material evidence available on record, it appears that the said service provider have contravened the provisions of Section 66B of the Finance Act, 1994, Section 68 of the Finance Act, 1994 as amended read with Rule 6 of the Service Tax Rules, 1994 and Section 70 of the Finance Act, 1994 read with Rule 7 of the Service Tax Rules, 1994 in as much as that they failed to determine; collect and pay Service Tax amounting to Rs. **11257593/-** (including EC, SHEC, SBC & KKC) for the period 2015-16 as detailed

above and they have failed to declare value of taxable service to the department and thus suppressed the amount of charges received by them for providing taxable services as detailed above.

3.9 Further, the said Service Provider failed (a) to take Service Tax Registration in accordance with the provisions of section 69 *ibid*; (b) to keep, maintain or retain books of account and other documents as required in accordance with the provisions of Finance Act, 1994; (c) to furnish information / documents called for from them; and (d) to pay the tax, accordingly the said Service Provider is liable to penalty under the provisions of Section 77(1) of Finance Act, 1994.

3.10 From the data received from CBDT, it appears that the "Total Amount Paid/Credited Under Section 194C, 194H, 194I, 194J OR Sales/Gross Receipts From Services (From ITR)" for the Financial year 2016-17 and 2017-18 (upto June-2017) has not been disclosed thereof by the Income Tax Department, nor the reason for the non disclosure was made known to this department. Further, the service provider has also failed to provide the required information for the period 2015-16 to June-2017 even after the issuance of letter and summons from the Department. Therefore, the correct assessable value for the year 2015-16, 2016-17 and 2017-18 (upto June-2017) is not ascertainable at the time of issuance of this Show Cause Notice. Consequently, if any other amount is disclosed by the Income Tax Department or any other sources/agencies, against the said service provider, action will be initiated against the said service provider 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 2015-16, 2016-17 and 2017-18 (upto June-2017) not covered under this Show Cause Notice, will be recoverable from the service provider accordingly.

4. Therefore, Sirajuddin Rustam Gehlot, 5/First Floor Nr. Jalaram Petrol Pump, Lambha Turning Aslali, Lambha Ahmedabad-382405 are hereby called upon to show cause to the Joint Commissioner, Central GST, HQ, Ahmedabad South

having his office situated at 7th Floor, GST Bhavan, Opp. Govt. Polytechnic, Ambawadi, Ahmedabad-380015 as to why:-

- Service Tax of Rs. **1,12,57,593/-** (One Crore Twelve Lacs Fifty Seven Thousand Five Hundred Ninety Three Only) which was not paid for the F.Y.2015-16 as per Table-A in para-11 above, should not be demanded and recovered from them under proviso to Sub-section (1) of Section 73 of Finance Act,1994;
- Interest at the prescribed rate should not be demanded and recovered from them for the period of delay of payment of service tax mentioned above under Section 75 of the Finance Act,1994;
- Penalty should not be imposed upon them under Section 77(1) of the Finance Act, 1994 for failure to take Service Tax registration as per the provisions of Section 69 of the Finance Act, 1994;
- Prescribed late fee, should not be recovered from them for each S.T.-3 return filed late, for the relevant period, under Rule 7C of the Service Tax Rules, 1994 read with Section 70 of the Finance Act, 1994 and
- Penalty should not be imposed upon them under Section 78 of the Finance Act, 1994, for non-payment of Service Tax by wilfully suppressing the facts from the department with intent to evade the payment of Service Tax as explained herein above.

5. DEFENCE REPLY

5.1 The said service provider i.e. M/s. Sirajuddin Rustam Gehlot Ahmedabad vide their letter dated 21.05.202.

(1) Replying to para no.3 of the SCN. The said Service Provider submitted that they do not have received letter dated 24.09.2020 and 03.11.2020 and summon dated 01.04.2021. Further the said Service Provider submitted that they have received summon from department dated 21.08.2020 and they have replied vide their letter dated 13.10.2020 along with all necessary documents required by department.

(2) Replying to Para 4 of SCN, the said Service Provider submitted that they are Goods Transport Agency(GTA) . GTA service has been granted abatement on gross amount received by GTA. As per Rule 66B,68(2) and Rule 2(1) (D) Service tax on GTA service is payable on reverse charge basis by consignor or consignee who ever pays the freight, if consignor or consignee is factory, registered society, co-operative society, registered dealer, body corporate, partnership firm, LLP and association of person. Further they mentioned that as per entry No.22 (b) of Exemption Notification No.25/2012-ST dated 20.06.2012 activity of "Service by way of giving on hire- to goods transport agency, a means of transportation of goods is exempt for service tax" . They have requested to close the proceeding under provisions of Section 73 of Finance Act, 1994 Since they have complied with the provisions of Service Tax Law.

Further, vide written reply vide letter dated 28.12.2022 at the time of personal hearing. In this letter they have reiterated their written submission dated 13.10.2020 and 21.05.2021, alongwith copy of the letter dated 13.10.2020 and 21.05.2021, copy of the Balance Sheet and Profit and Loss Account for the F.Y.2015-16, copy of the Tax Audit report for the F.Y.2015-16 Copy of ITR Ack and computation for F.Y.2015-16, copy of 26AS for F.Y.2015-16. Copy of monthwise Freight Expenses Ledger F.Y.2015-16, Copy of monthwise Freight Income Ledger F.Y.2015-16. The said service provider has requested to consider their reply and showing their willingness to provide all documents as and when required.

6. RECORD OF PERSONAL HEARING

6.1 The said service provider has been intimated to attend personal hearing on 14.10.2022, 07.11.2022, 18.11.2022, 16.12.2022 and 28.12.2022. Shri SIRAJUDDIN RUSTAM GEHLOT, the said service provider and Shri Vishal Chartered Accountant appeared for personal hearing on 28.12.2022 and stated that tax payer is engaged in brokerage and hires vehicles and supply to transporters. The party reiterating their written submission dated 13.10.2020 and 21.05.2021 a transporter and requested to drop the SCN proceedings.

7. DISCUSSIONS & FINDINGS

7.1 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, Form 26AS, copies of freight ledger/accounts for the year 2015-16.

7.2 Briefly stated the facts of the case are that as per the information received from the Income Tax Department, the said service provider has

earned substantial service income. However, he did not pay service tax on actual sale of services thereon the details of which are shown as under:

Sr. No.	Period (Fin. Year)	Income earned in Rs.	Business description (Service Sector)
1	2015-16	77638573/-	Service Sector [Transporters]

7.3 On the basis of above details the department has worked out the service tax liability as under:

Financial Year	Taxable Value as per IT Data i.e. Sales/Gross Receipts From Services (From ITR)	Rate of Service Tax inclusive of EC & SHEC	Service Tax payable
2015-16	77638573	14.5%	11257593

7.4 In the present case, Show Cause Notice has been issued to the assessee demanding Service Tax of Rs. 1,12,57,593/- for the financial year 2015-16 on the basis of data received from Income Tax authorities. The Show Cause Notice alleged non-payment of Service Tax, charging of interest in terms of Section 75 of the Finance Act, 1994 and penalty under Section 76, 77 and 78 of the Finance Act, 1994.

7.5 The assessee has informed that they are in the business of providing "Goods transport Agency Service" and provided vehicles i.e., Trucks to other transporters for the purpose of transportation of goods on rent, in which they are not liable to collect service tax as per entry no 22 of Notification No. 25/2012-ST dated 20.06.2012.

7.6 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."

7.7 Para 22 of Notification No. 25/2012-ST dated 20.06.2012 as amended provided that the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the following taxable services from the whole of the service tax leviable thereon under section 66B of the said Act, namely:-

"22. Services by way of giving on hire –

(a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers;

or

(b) to a goods transport agency, a means of transportation of goods;"

In the instant case, the assessee has submitted that they have provided trucks to other transporters for the purpose of transportation of goods on rent. But they failed to produce agreement made with the GTA Service provider. They failed to provide party-wise ledgers for the service provided by them and also failed to provide sales invoices in respect of renting of their vehicles i.e., trucks. Therefore, in absence of such evidences the benefit of the exemption notification no. 25/2012 dated 20.06.2012 cannot be extended without fulfillment of legal requirements, without undertaking necessary verification, without appreciation of requirements and fulfillment of legal provision.

7.8 As per provisions contained in Para 22 of Exemption Notification No. 25/2012-ST dated 20.06.2012 as amended, Service Tax on Services by way of giving on hire to a goods transport agency, a means of transportation of goods are exempted from payment of service tax. However, it is also pertinent to note that no undertaking/agreement have been submitted by the service provider in respect of nature of service rendered, hence in

absence of any such undertaking or any proof it cannot be ascertained that M/s. SIRAJUDDIN RUSTAM GEHLOT, the said service provider were providing their vehicle i.e. truck to other transporter on rent basis.

7.9 M/s. SIRAJUDDIN RUSTAM GEHLOT, the said service provider failed to submit agreement, party-wise ledgers and copies of sales invoices for renting of vehicles to other transporters for the purpose of transportation of goods for F.Y. 2015-16 to this office therefore Hence, I deny the exemption for the said service provided by service provider to their recipients. Thus, as per the details produced by service provider, the value of such service receivers for the year 2015-16 comes to Rs. 7,76,38,573/- and, accordingly, the service tax liability is worked out as under:

Financial Year	Taxable Value as per IT Data i.e. Sales/Gross Receipts From Services (From ITR)	Rate of Service Tax inclusive of EC & SHEC	Service Tax payable
2015-16	77638573	14.5%	11257593

8.12 In view of the above, the assessee is liable to pay service tax of Rs. 1,12,57,593/- for the period of 2015-16. I observe that the assessee has not filed ST-3 Returns for the period of 2015-16.

9. LATE FEE

Coming to the matter of late fee I have noted that the said service provider have not filed ST-3 returns for the period for 2015-16. Thus, they are liable for payment of late fees of Rs.40000/- (Rs.20000/- for each non submission of ST-3.) for non filing of ST 3 returns for the aforesaid period in stipulated time.

10. PENAL ACTION

As regard penal action under Section 77(1) of the Finance Act, 1994, the said Service Provider failed (a) to take Service Tax Registration in accordance with the provisions of section 69 *ibid*; (b) to keep, maintain or retain books of account and other documents as required in accordance with the provisions of Finance Act, 1994; (c) to furnish information / documents called for from them; and (d) to pay the tax, accordingly the said Service Provider is liable to penalty under the provisions of Section.77(1) of Finance Act, 1994.

As regard penal action, under Section 77(1) of the Finance Act, 1994, where the service provider has failed to take Service Tax Registration in accordance with the provisions of section 69 *ibid*; accordingly the said Service Provider is liable to penalty under the provisions of Section 77(1) of Finance Act, 1994.

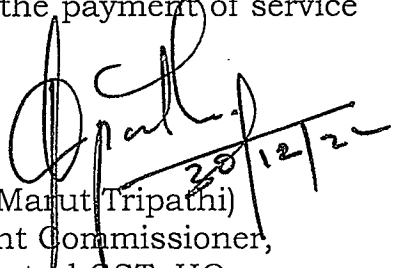
11. As regard penal action under Section 78 of the said act there is no submission on the part of service provider. However, on going through the details of records submitted by the service provider I have noted that the noticee had provided their vehicles i.e., Trucks on rent to other transporters on rent for the purpose of transportation of goods but failed to produce agreement made with the GTA Service provider, sales invoices and party-wise ledgers in respect of the rendered services. Therefore, extension of exemption from payment of service tax cannot be granted to the assessee without examination of the said documents. The said act on their part was intentional which involves suppression of fact and, thereby, they are liable to penalty under Section 78 of the finance act.

12. In above view, I pass the following order.

ORDER

- i) I order to recover Service Tax amounting to **Rs. 1,12,57,593/- (Rupees One Crore, Twelve Lakh, Fifty Seven Thousand and Five Hundreds and Ninetythree only)** which was not paid for the F.Y.2015-16 from M/s Sirajuddin Rustam Gehlot situated at 5 First Floor Nr. Jalaram Petrol Pump, Lambha Turning Aslali, Lambha, Ahmedabad-382405 with PAN No. ARLPG0427D under proviso to Sub-section (1) of Section 73 of Finance Act, 1994;
- ii) I order to recover interest at the prescribed rate from M/s Sirajuddin Rustam Gehlot situated at 5 First Floor Nr. Jalaram Petrol Pump, Lambha Turning Aslali, Lambha, Ahmedabad-382405 with PAN No. ARLPG0427D for the period of delay of payment of service tax mentioned above under Section 75 of the Finance Act, 1994.
- iii) I imposed penalty of Rs.10000/- under Section 77(1) of the Finance Act,1994 for failure to take Service Tax registration as per the provisions of Section 69 of the Finance Act, 1994.
- iv) I order to recover late fee (Rs.40000/-) Rs.20000/-for each ST-3 return not filed for the relevant period under Rule 7C of the Service Tax Rules, 1994 read with Section 70 of the Finance Act, 1994.

- v) I impose a penalty of **Rs. 1,12,57,593/- (Rupees One Crore, Twelve Lakh, Fifty Seven Thousand and Five Hundreds and Nintythree only)** on M/s Sirajuddin Rustam Gehlot situated at 5 First Floor Nr. Jalaram Petrol Pump, Lambha Turning Aslali, Lambha, Ahmedabad-382405 with PAN No. ARLPG0427D under Section 78 of the Finance Act, 1994 for non payment of service tax by wilful suppressing the facts from the department with intent to evade the payment of service tax explained hereinabove.


(Manut Tripathi)
Joint Commissioner,
Central GST, HQ,
Ahmedabad South

F.No.: STC/4-07/O&A/Sirajuddin/21-22

Date:30.12.2022

DIN:-20221264WS0000418050

By RPAD/By Hand Delivery:

To,
M/s. Sirajuddin Rustam Gehlot
5/First Floor Nr. Jalaram Petrol Pump,
Lambha Turning Aslali,
Lambha,Ahmedabad-382405

Copy to:

1. Commissioner, CGST & Excise, (RRA), Ahmedabad South, Ahmedabad.
2. Dy. Commissioner, CGST & Excise, Div-IV Ahmedabad South, Ahmedabad.
3. The Superintendent, CGST & Excise, Range-IV, Div-IV, Ahmedabad South, Ahmedabad.
4. The Asstt. Commissioner, Central Tax, TAR Section, HQ, Ahmedabad South.
- ✓ 5. The Superintendent, Central Tax, Systems HQ, Ahmedabad South for uploading on the website.
6. Guard file.