# CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH : AHMEDABAD

REGIONAL BENCH - COURT NO. 2

**SERVICE TAX Appeal No. 10578 of 2015-SM**

[Arising out of Order-in-Appeal No AHM-SVTAX-000-APP-198-14-15 dated 06.02.2015 passed by Commissioner of Service Tax-SERVICE TAX - AHMEDABAD]

**Aqua Utility Design & Management Pvt Limited .... Appellant**
A-401, Spapath-IV, Opp Karnavati Club S G Highway,
AHMEDABAD, GUJARAT

*VERSUS*

**Commissioner of CGST & CE, Ahmedabad South .... Respondent**
7 th Floor, Central GST Bhawan, Nr. Polytechnic,
AMBAWADI, AHMEDABAD, -GUJARAT-380015

**APPEARANCE :**

Shri Vipul Khandhar, Chartered Accountant for the Appellant
Shri Himanshu Nachane, Superintendent (AR) for the Revenue.

**CORAM:**

**HON'BLE DR. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)**

DATE OF HEARING/ DECISION: 30.01.2026

**FINAL ORDER NO. 10061/2026**

**DR. AJAYA KRISHNA VISHVESHA :**

Learned Chartered Accountant for the appellant Shri Vipul Khandhar is present for the appellant and learned AR for the department is also present. I have heard the arguments from both the sides.

2. The learned Chartered Accountant for the appellant Shri Vipul Khandhar submitted that the department has alleged that during the course of Test Audit of the records of the appellant on 15.03.2013, 18.03.2013 and 19.03.2013, the following observations have been noticed by the department:-

"The Appellant has less/short discharged their Service Tax liability during the years as detail below, on some portion of the taxable value which has been noticed on reconciliation of figures of taxable income as reflected in Appellant's books of accounts viz. Balance Sheets/ income ledgers, vis-a-vis taxable value declared in their Half Yearly ST-3 returns filed. The detail of short payment has been narrated in the Report.

2.1 While recording statement as on 15.10.2013, the department has given the Revenue figures as in the Audit Report and asked the appellant whether he was agreed or not as follows.

| Period | Taxable value as per books of accounts | Taxable value as per ST-3 returns | Difference in taxable value | Service Tax applicable |
|---|---|---|---|---|
| 2008-09 | 32,04,225/- | 31,16,566/- | 87,659/- | 10,835/- |
| 2009-10 | 1,03,97,031/- | 1,03,71,028/- | 26,003/- | 2,678/- |
| 2010-11 | 1,84,12,036/- | 1,47,77,493/- | 36,34,543/- | 3,74,358/- |
| 2011-12 | 2,71,99,457/- | 2,39,53,624/- | 32,45,833/- | 3,34,321/- |
| **TOTAL** | | | | **7,22,192/-** |

But the appellant has produced so called correct Revenue figures as under and contended that the appellant has already paid Rs.2,12,149/- out of total demand of Rs.2,30,038/-.

| Period | Taxable value as per books of accounts | Taxable value as per ST-3 returns | Difference in taxable value | Service Tax applicable |
|---|---|---|---|---|
| 2008-09 | 30,74,262/- | 31,16,566/- | +40,304/- | 0 |
| 2009-10 | 1,03,97,031/- | 1,03,71,028/- | -26,003/- | 2,678/- |
| 2010-11 | 1,71,38,855/- | 1,47,77,493/- | -23,61,362/- | 2,20,508/- |
| 2011-12 | 2,40,27,002/- | 2,39,53,624/- | -73,378/- | 6,852/- |
| | | | **TOTAL** | **2,30,038/-** |

2.2 The learned Chartered Accountant for the appellant submitted that appellant has paid service tax amounting to Rs. 2,12,149/- on due date but by mistake appellant has not shown that amount in ST-3 return during the relevant time. The ST-3 return for the period October-March 2011 challan for Rs. 2,12,149/- has been submitted. Appellant has also submitted reconciliation statement prepared by them and supporting statements i.e. Sales Account, ST Payable Account, O/B & C/B Sundry debtors Account and Travelling Reimbursement Account, TDS Account and also credit note register account year-wise for the years from 2008-09 to 2011-12. The remaining amount of Rs. 17,889/- will be paid alongwith interest by challan.

2.3 The learned Chartered Accountant further submitted that copies of documents from page 79 to 116 of the appeal memo, have been filed by the appellant. He requested that these documents are required to be re-verified for arriving at the actual demand. He requests that for the purpose of factual verification, the appeal may be remanded to the Adjudicating Authority.

3. Learned AR for the department has no objection if the matter is remanded for the purpose of reverification to the Adjudicating Authority.

4. Consequently, the appeal is allowed by way of remand to the Adjudicating Authority. The Adjudicating Authority will reverify the copies of documents submitted by the appellant as mentioned above and after due verification of those documents, shall pass de-novo order on the basis of material available on record.

5. The appeal is allowed by way of remand, in the above terms.

*(Order dictated in the open court)*

**(Dr. Ajaya Krishna Vishvesha)**
**Member (Judicial)**

**KL**