CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH - COURT NO.II
(E-Hearing)

Service Tax Appeal No.70126 of 2026

(Arising out of Order-in-Appeal No.396-ST/APPL/LKO/2025 dated 18.11.2025 of the Commissioner (Appeal) Customs, Central Goods & Service Tax and Central Excise, Lucknow)

M/s Lawania Electricals & Contractors, **.....Appellant**
(14 Sulabh Vihar, Gailana Road, Agra-282007)

VERSUS

Commissioner of Central Excise &

CGST, Agra **....Respondent**

(113/4, Sanjay Place, Agra)

APPEARANCE:

Shri Anil Singh Sisodia, Advocate for the Appellant
Shri Manish Raj, Authorised Representative for the Respondent

CORAM: HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

FINAL ORDER NO.70252/2026

DATE OF HEARING : 02 July, 2026
DATE OF DECISION : 02 July, 2026

SANJIV SRIVASTAVA:

This appeal is directed against Order-in-Appeal No.396-ST/APPL/LKO/2025 dated 18.11.2025 of the Commissioner (Appeal) Customs. Central Goods & Service Tax and Central Excise, Lucknow. By the impugned order, Commissioner (Appeal) has upheld the order in original No 57/ST/AC/Div-II/Agra/2024-25 dated 30.07.2024 holding as follows:

"ORDER

a. I confirm the demand of Service Tax with all Cesses amounting to Rs.47,15,636/-(Rs. Forty Seven Lakh Fifteen Thousand Six Hundred and Thirty Six Only) upon the Noticee *under the Section 73(2) of the Finance Act, 1994 read with Section 174 of CGST Act, 2017.*

b. *I also confirm the Interest at the appropriate rates for the relevant period till the payment of the confirmed demand of Service Tax mentioned at Sl.No. (a) above, under the provisions of Section 75 of the Finance Act, 1994 read with Section 174 of CGST Act, 2017.*

c. *I impose the Penalty to Rs.47,15,636/-(Rs. Forty Seven Lakh Fifteen Thousand Six Hundred and Thirty Six Only) under Section 78 of the Finance Act, 1994 read with Section 174 of CGST Act, 2017. [However, an option is being given to Noticee under the Proviso (1)(ii) of Section 78 of the Finance Act, 1994 that if the service Tax alongwith interest within the period of thirty days from the receipt of this Order-in-Original issued under the proviso to sub section (1) of Section 73 of Finance Act, 1994, the penalty payable shall be twenty five percent of such service tax and proceeding in respect of service tax, interest and penalty shall be deemed to be concluded.)*

d. *I also impose a penalty of Rs.10,000/-[Rupees Ten Thousand only] upon the Noticee under Section 77(1)(c) of the Finance Act, 1994read with Section 174 of CGST Act, 2017, for the reasons as discussed here-in-above.*

e. *I also impose a late fee of Rs.40,000/- [Rupees Forty Thousand only upon the Noticee under Rule 7C of Service Tax Rules 1994 read with Section 70 of the Finance Act, 1994 read with Section 174 of CGST Act, 2017, for the reasons as discussed here-in-above."*

2.1 On the basis of third party data received from Income Tax Department for the year 2016-17, it was revealed that the appellant having Service Tax Registration No. ABNPL6977BSD001 received Rs. 3,14,37,570/- as income from services. Appellant has not provided any documents or explanation in respect of taxability thus considering the gross amount taxable, Show Cause Notice dated 05.10.2021 was issued for demand of Service tax (including cess) along with interest. Penalties were also proposed.

2.2 The appellant neither appeared during personal hearing nor submitted any reply. Thus, the case was decided by the Adjudicating Authority ex-parte as per the order in original referred in para 1 above.

2.3 Aggrieved appellant filed appeal before the Commissioner (Appeal) which has been dismissed as per the impugned order.

2.4 Aggrieved appellant has filed this appeal.

3.1 Hearing in this appeal was held electronically. I have heard Shri Anil Singh Sisodia, Advocate for the appellant, and Shri Manish Raj, Authorized representative for the revenue.

3.2 Arguing for the appellant learned counsel submitted that:

- The appellant has during 2016-17 provided work contract service and man power supply service to Electricity Distribution Division. Against which they have in total received Rs 3,14,37,570/-.
- On the amounts received against work contract services they have paid the service tax amounting to Rs 73,882/- which has been reflected in the ST-3 returns filed for respective period.
- On the services provided by them under the category of Manpower Supply services the service recipient has paid the service tax under reverse charge mechanism as per Notification No 30/2012-ST as amended form time to time. The challans by which the service tax has been paid by the service recipient are enclosed along with the appeal.
- As the entire amount of tax due has been paid the impugned order is bad in law and needs to be set aside.

3.3 Authorized representative reiterated the finding recorded in the impugned order.

4.1 I have considered the impugned order along with the submissions made in appeal and during the course of arguments.

4.2 Impugned order records the findings as follows:

"5.1 I have carefully gone through the case records. By the impugned order, the adjudicating authority had confirmed the demand of Service Tax of Rs. 47,15,636/- alongwith applicable interest and penalties were also imposed upon the appellant.

5.2 I have carefully gone through the case records and averments submitted by the appellant I find that there is a dispute whether the consideration Rs. 3,14,37,570/- is taxable or not.

5.3 The appellant has submitted that neither he has received any show cause notice nor received any notices for personal hearing before the adjudicating authority in the matter.

5.4 I find from the impugned order that the appellant has filed this appeal on 16.10.2024 against the order passed on 30.07.2024 which is within the purview of Section 85 of the Act.

5.5 The appellant has contended that he has not received Show Cause Notice and opportunities for personal hearing before the adjudicating authority but did not presented any material evidence on records to substantiate his claim also noted that he received the Order passed by the adjudicating authority filled appeal in this office but claiming to not received the Show Cause Notices and personal hearing intimations on the same address.

5.6 I have also observed that the adjudicating authority has mentioned in Para 5 of Order-in Original that five opportunities of personal hearing were granted to him which were sent by registered post and email too and show cause dated 05.10.2021 has also the mentioned the email id of the appellant negates the grounds submitted by the appellant."

4.3 I find that impugned order has failed to examine the issue on the merits and limitation. Even in case where the appellant was claiming that the original adjudicating authority has passed the order ex-parte, the Commissioner (Appeal) should have examined the case on merits of demand made against the appellant. Section 35A (3) of the Central Excise Act, 1994 reads as follows:

> ***"35A Procedure in Appeal.-***
>
> *(3) The Commissioner (Appeals) shall, after making such such further inquiry as may be necessary, pass such order as he thinks just and proper confirming, modifying or annulling the decision or order appealed against*."

It seems that the impugned order totally ignores the above section even though the order in original though passed ex-parte was an order on merits of the demand also.

4.4 In this case I find that the show cause notice has been issued without any application of mind and is even contrary to the document relied upon by the departmental authorities for issuing the show cause notice. I reproduce below the complete show cause notice

To	*DIN- 20211053ZX020001590B*
1 M/s Lawania Electrical and Contractor 14, Sulabh Vihar, Gailana Road, Agra-282007 Mobile No.9719205820	*STC No. ABNPL6977BSD001 E-mail Id (STR)-lawaniaec@gmail.com E-mail Id (ITR)-balajitaxagra9@gmail.com*
2 Shri Rameshwar Prasad Lavania 3, Guru Ram Das Nagar, Near Asopa Hospital, Gailana Road Agra-282005 Mobile No.9719205820/2850049	

DEMAND CUM SHOW CAUSE NOTICE

Whereas M/s Lawania Electrical and Contractor, Address:- 14, Sulabh Vihar, Gailana Road, Agra-282007 and other address:- 3, Guru Ram Das Nagar, Near Asopa Hospital, Gailana Road,, Agra-282005 [here-in-after referred to as the Noticee] having Service Tax Registration No.ABNPL6977BSD001 under Section 69 of the Finance Act, 1994 (here-in-after referred to as the Act) are engaged in providing taxable services under Section 65B (51) *and or 'declared services' as defined in Section 66E or such services which are not covered in the negative list under Section 66D of the Finance Act, 1994 or not exempted under mega exemption Notification No. 25/2012-ST dated 20.06.2012 as amended from time to time.*

2. And whereas on the basis of the information for the Financial Year 2016-17 received from Income Tax Department under third party data exchange policy, it was revealed that the 'Noticee' had received the amounts for providing taxable services. Further on perusal of the ST-3 detail on the common portal, 'No records found' were mentioned. Hence, it appears that the party had neither filed any ST-3 returns nor paid any due Service Tax, to the exchequer of the Central Government for Financial year 2016-17 as they were required to pay the same under Section 68 of the Finance Act 1994. Further, it appears that the services provided by the Noticee during the Financial Year 2016-17 were neither covered in the Negative list of services under Section 66D of the Finance Act, 1994 nor exempted under Mega Exemption Notification No. 25/2012-ST dated 20.06.2012 as amended from time to time.

3. And whereas on the basis of TPI information for the year 2016-17 (RUD-1), it appears that there may be evasion of Service Tax and accordingly the party was asked by the Superintendent, CGST & Central Excise Range-VI, Agra to submit the documents for the period i.e. for 2016-17 vide letter C. No.V(1)ST/R-VI/Agra/TPI/16-17/Misc./262/2021/308 & 309 dated 14.06.2021 (RUD-2) and Letter C. No. V(1)ST/R-VI/Agra/TPI/16-17/LE & C/115/2021/427 & 428 dated 07.08.2021 (RUD-3) and said letters were also sent through E-mail to the respective E-mail Ids for verification of payment of Service Tax and actual liability of the Service Tax upon the Noticee but the Noticee did not submit the requisite documents to the department till date.

4. And whereas since the last date to issue the Show Cause Notice covering the period of Financial Year 2016-17 under *extended time limit under Section-73 of the Finance Act, 1994 is approaching fast and the party has not submitted any reply/documents, in order to protect Government revenue, quantification of Service Tax liability is being done on the basis of Third Party Information received from Income Tax Department for the Financial Year 2016-17. As the Noticee has failed in providing any documents for quantification of Service Tax liability, hence it appears that their all consideration, as reflected in the ITR/form 26AS has been received against the taxable services. Further, the noticee had also not claimed any benefit of SSI Exemption under Notification No. 33/2012-ST Dated 20.06.2012 hence they do not appear eligible for the same. Further, the nature of service and the recipient of the noticee is also not known to the department hence they also do not appear eligible for any value based abatement as provided under Notification No. 26/2012-5 determination of value as per Service Tax (Determination of value) Rules, 2006 and also not eligible for any benefit of Reverse Charge Mechanism as provided under Notification No. 30/2012-ST dated 20.06.2012. Hence, all the consideration as shown in the third party data 2016-17 may be taken as taxable value and accordingly the Service Tax liability may be calculated as under -*

Table A

Year	*Total value for ITR or TDS (whichever is higher)*	*Service ax payable @ 15% including all cess (Col.2 X 15%)*	*Service Tax paid as per TPI*	*Net Service Tax payable by the Noticee (Col.3-Col.4)*
1	*2*	*3*	*4*	*5*
2016-17	*31437570*	*4715636*	*0*	*4715636*

Thus, as illustrated above, it appears that the party has not paid Service Tax (including cess) amounting to Rs. 4715636/- (Rupees Forty Seven Lakh Fifteen Thousand Six Hundred Thirty Six only) which was payable by the Noticee and hence appears recoverable under Section 73(1) of the Finance Act, 1994.

5. And whereas, it has been noticed that the party did not inform the department about their actual Taxable Value received from their Service Recipients neither by way of disclosing the same in their ST-3 returns correctly nor on the request made by the *department continuously. Had the information not been received from the othe rces such as income tax as a third party information, the fact that the party has not disclosed their correct value of Services, the fact of receiving of the amount by the Noticee from their customer/recipient of services and the service tax evaded thereon would have been remained unnoticed by the department. Thus the Noticee suppressed the facts of receiving the amount in lieu of providing taxable services, from the department with intent to evade payment of Service Tax as required under Section 68 of the Finance Act 1994. Therefore, the Service Tax along with cess amounting to Rs. 4715636/- (Rupees Forty Seven Lakh Fifteen Thousand Six Hundred Thirty Six only) appears to be recoverable from the Noticee by invoking extended period of five years under proviso to Section 73(1) of the Act. Also, interest for delay in payment of Service Tax till actual date of deposit is also demandable from the Noticee under Section 75 of the Act. The Noticee has also rendered themselves liable for penalty under Section 78 of the Act for suppressions of the facts with intention to evade the payment of Service Tax. The Noticee also appears to be liable for penalty under Section 77(1)(c) of the Act as the Noticee failed to furnish information called by the Central Excise officer/ CGST officer despite repeated reminders.*

6. And whereas as per the data available at portal of CGST & Central Excise Range-VI, Agra the Noticee has not filed any ST-3 returns for the period April 2016 to March 2017, which were mandatory to be filed by the Noticee as per Section 70 of the Finance Act 2017. Further as per the provisions of Rule 7C of the Service Tax Rules 1994, the party was required to deposit the late fee for delay in filing in the ST-3 returns. The late fee has been calculated below:-

S. No.	*Period of Half-Year*	*Last date for submitting the ST-3 Return*	*Date of actual submission of the ST-3 Return*	*Period of Delay in Days*	*Late Fee under Rule 7C of Service Tax Rules 1994*
1	*April 2016 to September 2016*	*24.10.2016*	*Not Filed so far*	*More than 220 days*	*Rs.20,000/-*

2	*October 2016 to March 2017*	*30-04-2017*	*Not Filed so far*	*More than 220 Days*	*Rs.20,000/-*
TOTAL					*Rs. 40,000/-*

Therefore, from the above chart it appears that the party is liable to pay an amount of Rs.40,000/- (Rupees Forty Thousand only) as 'late fee for the delays in furnishing the statutory ST-3 Returns.

7. And whereas, due to implementation of GST w.e.f. 01.07.2017 by enactment of Central Goods & Service Tax Act, 2017 (hereinafter referred to as "the CGST Act, 2017"), Chapter V of the Finance Act, 1994, Central Excise Act, 1944 a Rules framed under both of these Acts (the existing law) have beer repealed under Section 174 of the CGST Act, 2017 provided that it shall not affect any investigation, inquiry, verification (including scrutiny and audit), assessment proceedings, adjudication and any other legal proceedings or recovery of arrears or remedy in respect of any such duty, tax, surcharge, penalty, fine, interest, right, privilege, obligation, liability, forfeiture or punishment, as aforesaid, and any such investigation, inquiry, verification (including scrutiny and audit), assessment proceedings, adjudication and other legal proceedings or recovery of arrears or remedy may be instituted, continued or enforced, and any such tax, surcharge, penalty, fine, interest, forfeiture or punishment may be levied or imposed as if these Acts had not been so amended or repealed. Further, as per provision of Section 142(8)(a) of the CGST Act 2017, where in pursuance of an assessment or adjudication proceedings instituted, whether before, on or after the appointed day (01.07.2017), under the existing law, any amount of tax, interest, fine or penalty becomes recoverable from the person, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under the CGST Act, 2017 and the amount so recovered shall not be admissible as input tax credit under the CGST Act, 2017. The instant show cause notice is being issued under the said provisions.

8. Now, therefore the Noticee i.e. M. Lawania Electrical and Contractor, 14, Sulabh Vihar, Gailana Road, Agra-282007 and other address: 3, Guru Ram Das Nagar, Near Asopa Hospital, Gailana Road, Agra-282005 is hereby called upon to show cause and explain in writing to the Assistant Commissioner, CGST & Central Excise Division-II, Agra within 30 days from the receipt of this notice a such extended period as may be granted to them by the adjudicating authority or specific request with justifiable grounds as to why:-

(i) Service Tax (including cess) amounting to Rs. 4715636/- (Rupees Forty Seven Lakh Fifteen Thousand Six Hundred Thirty Six Only) not paid during the period 2016-17 should not be demanded and recovered from them by way of invoking the extended period under the proviso to section 73(1) of the Act read with Section 174 of the CGST Act, 2017;

(ii) Interest at the appropriate rates for the relevant period till the actual payment of the Service Tax mentioned at Sr. No. (i) above, should not be demanded and recovered from them under the provisions of Section 75 of the Finance Act, 1994 read with Section 174 of CGST Act, 2017;

(iii) Penalty should not be imposed upon them under Section 77(1) (c) of the Act in as much as the noticee failed to furnish the information called by the CGST & Central Excise Officer.

(iv) Penalty should not be imposed upon them for suppressing the facts from the department with intent to evade payment of service tax under Section 78 of the Act read with Section 174 of the CGST Act, 2017.

(v) Late fee for the delays in furnishing the prescribed ST-3 Returns amounting to Rs.40,000/-(Rupees Forty Thousand only) should not be demand and recovered from them as, in terms of Rule 7C of the Rules read with Section 70 of the Act and Section 174 of the Central Goods and Services Tax Act, 2017.

9. The Noticee shall mention in their written reply and produce all the evidence oral and documentary on which they would like to rely upon in their defence.

10. They should also specifically indicate whether they would like to be heard in person by the adjudicating authority before the case is decided. If no such mention is made in their written reply, it shall be presumed that the Noticee do not desire any personal hearing.

11. It is also clarified that present Show Cause Notice has been prepared on the basis of facts available with the department as provided by the Income Tax Department in form of third party data. The Noticee has not turned up to state whether they have provided any other taxable service or this service to any other person. If any additional information comes to notice in future and it is found that service tax liability on such amount has not been paid by the Noticee, another Show Cause Notice covering the additional details of amount received will be issued as and when necessary covering the period after invoking ex led period in as much as the party would have suppressed the facts with the department

12. If the Noticee do not show cause a against the action proposed in this notice within a period of 30 days or extended period as the case may be and/or if the Noticee or their authorized representative do not appear before the adjudicating authority on date and at the time fixed for personal hearing the case is liable to be disposed off on the basis of evidence brought on record, without any further reference.

13. This notice is issued without prejudice to any other action which may be initiated against the Noticee, under any other provisions of Finance Act, 1994 or Rules framed there under, or under provisions of any other law for the time being in force.

14. The following documents are relied upon in this show cause notice.

RUD-1	*Third Party Information for the year 2016-17*
RUD-2	*Letter C. No. V(1)ST/R-VI/Agra/TP1/16-17/Misc./262/2021/308 & 309 dated 14.06.2021 (Already with party)*

RUD-3	*Letter C. No. V(1)ST/R-VI/Agra/TPX/16-17/LE & C/115/2021/427 & 428 dated 07.08.2021 (Already with party)*

(रेशम द्विवेदी)
सहायक आयुक्त
केन्द्रीय माल एवम् सेवा कर
तथा केन्द्रीय उत्पाद शुल्क मंडल-2,
आगरा

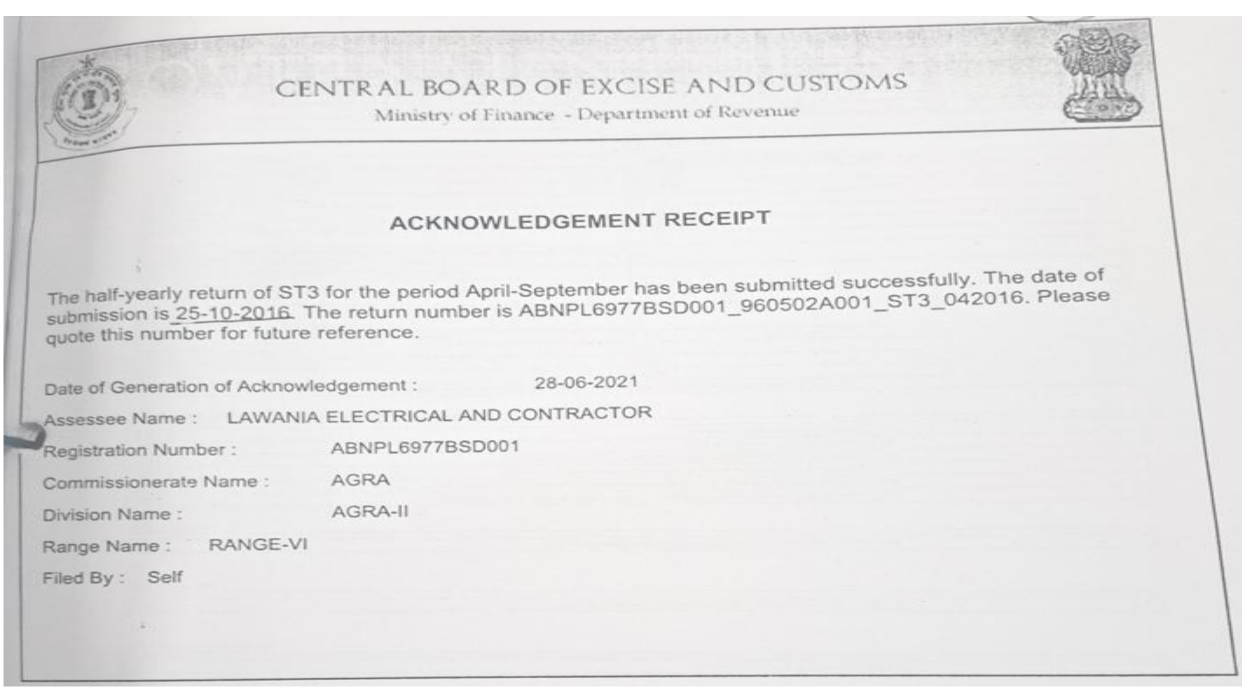
Copy to-
1. The Superintendent (Adj), CGST & Central Excise Division-II, Agra for adjudication purpose.
2. The Superintendent, CGST & Central Excise, Range-VI, Agra with a copy meant for the party with request to serve the same upon the party.
3. Notice Board.

(रेशम द्विवेदी)
सहायक आयुक्त
केन्द्रीय माल एवम् सेवा कर
तथा केन्द्रीय उत्पाद शुल्क मंडल-2,
आगरा

DGARM SERIES 03-2019-EDW	
SL No	*140*
Zone_Code	*53*
Comm_Code	*ZX*
Div_Code	*AGRA-II NEW*
RANGE_CODE	*RANGE-VII*
GSTIN	*ABNPL69778D001*
NAME(ITR)	*RAMESHWAR PRASAD LAVANIA*
ADDRESS (ITR)	*3, GURU RAM DAS NAGAR, NEAR ASOPA HOSPITAL GAILANA ROAD*
CITY	*AGRA*
PINCODE	*282005*
CONTACT DETAILS (ITR)	*9719205820/2850049*
EMAIL ID (ITR)	*Balajitaxagra9@gmail.com*
SALE OF GOODS (ITR)	*##*
SALE OF SERVICES (ITR)	*29287170*
CODE DETAILS (ITR)	*714*
CODE DESCRIPTION (ITR)	*Service Sector [Others]*
VALUE FOR TDS in 194C	*31437570*
VALUE FOR TDS in 194 1a	*0*
VALUE FOR TDS in 194 1b	*0*
VALUE FOR TDS in 194J	*0*
VALUE FOR TDS in 194H	*0*
NAME (STR)	*LALWANI ELECTRICAL AND CONTRACTOR*
ADDRESS	*14, SUKABH VIHAR, GAILANA ROAD AGRA*
PINCODE	*282007*
EMAIL ID (STR)	*lalwaniec@gmail.com*
GROSS VALUE RECEIVED (STR)	*0*
GROSS VALUE PROVIDED (STR)	*1453014*
TOTAL GROSS VALUE PROVIDED (STR)	*1453014*
TOTAL SALE OF SERVICE (ITR)	*29287170*
TOTAL VALUE FOR TDS (including 194C, 194 1a, 194 1b, 194J, 194H)	*31437570*
VALUE DIFFERENCE in ITR and STR	*27834156*
VALUE DIFFERENCE in TDS and STR	*3E+07*
HIGHER VALUE (VALUE DIFFERENCE in ITR & STR) OR (VALUE DIFFERENCE in TDS and STR)	*29984556*
TYPE	*ZONE*

From the relied upon document, that is the basis of the above show cause notice it is evident that appellant had filed an STR for the period in dispute and declared the value of service provided as Rs 14,53,014/-, and the Higher Value (Value Difference in ITR & STR) or (Value Difference in TDS & STR) is Rs 2,99,84,556/-. However the show cause notice records in para 6 that appellant has not filed any STR and has proposed a late filing fees of Rs 40,000/- on the appellant. Adjudicating authority has without even verification from the departmental own records or even the relied upon document has imposed late filing fees of Rs 40,000/- on the appellant. This has been upheld by the First Appellate authority. Further undisputedly RUD-1 records that Gross Value of Services provided in STR for the disputed period is Rs 14,53,014 and receipts on which the service tax needs to be demanded is Rs 2,99,84,556/-. However the show cause notice proceeds to demand service tax on the entire value of receipts as per 26 AS under Section 194 C of Income Tax Act, 1961.

4.5 I observe from the records that appellant has in fact filed the ST-3 return for the period April to September 2016 on 25.10.2016 and for the period October 2016 to March 2017 on 26.04.2017 on the portal for filing the return. The acknowledgement receipt generated for the return filed on 25.10.2016 which is part of the records is reproduced below:



CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

ACKNOWLEDGEMENT RECEIPT

The half-yearly return of ST3 for the period April-September has been submitted successfully. The date of submission is 25-10-2016. The return number is ABNPL6977BSD001_960502A001_ST3_042016. Please quote this number for future reference.

Date of Generation of Acknowledgement : 28-06-2021
Assessee Name : LAWANIA ELECTRICAL AND CONTRACTOR
Registration Number : ABNPL6977BSD001
Commissionerate Name : AGRA
Division Name : AGRA-II
Range Name : RANGE-VI
Filed By : Self

In their ST-3 returns appellant have declared that they were providing the services as detailed in table below:

S No	Service	Taxable Receipts	
		Apr-Sep 16	Oct 16 – Mar 17
1	Manpower Recruitment/ Supply agency service	0	0
2	Maintenance or Repair Service	0	0
3	Work Contract Service	0	1453014
	Total	0	1453014

On the Receipts depicted under the category of Work Contract Services, after claiming abatement appellant have paid service tax amounting to Rs 73,882.

4.6 In view of the above returns which departmental authorities have conveniently ignored while making the show cause notice or during adjudication or appellate proceedings can extended period be invoked for making any demand. I do not find any merits in the demand made by invoking the extended period of limitation. In view of the fact that appellant has duly filed the ST-3 returns before the due date the late fees imposed upon the appellant can also not be upheld.

4.7 Appellant has produced before me the contracts/ agreement in terms of which they were providing manpower supply services to Electricity Distribution Division III Fatehabad and Electricity Distribution Division. They have also produced the copies of the challans by which the said service recipient has paid the service tax due in respect of these services provided by the appellant under reverse charge mechanism as per Notification No 30/2012-ST. Evidently in terms of this notification as amended form time to time the entire amount of service tax in respect of the services under the category of 'manpower supply services' was to be paid by the service recipient. Once the service tax due has been discharged by the service recipient in terms of this notification I do not see any merits in the demand made from the appellant. Accordingly on merits also there is no case for the revenue.

4.8 As I set aside the demand both on merits and limitation, demand for interest under Section 75 and penalties imposed under Rule 7C of Service Tax Rules, 1994 read with section 70, Section 77(1)(c) and Section 78 are also set aside.

4.9 I do not find any merits in the impugned order.

5.1 Appeal is allowed.

(Dictated and pronounced in open court)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

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