

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
SOUTH ZONAL BENCH  
CHENNAI**

<b>Sl.No</b>	<b>Application No.</b>	<b>Appeal No.</b>	<b>Appellant</b>	<b>Respondent</b>
1.	ST/ROM/41703/ 2018	ST/40066/ 2013	Ramalingam Construction Co.(P).Ltd.	Commissioner of Central Excise& Service Tax, Salem
2.	ST/ROM/41704/ 2018	ST/40066/ 2014	Ramalingam Construction Co.(P).Ltd.	Commissioner of Central Excise& Service Tax, Salem
3.	ST/ROM/41705/ 2018	ST/40233/ 2014	CCE & ST Salem	Ramalingam Construction Co.(P).Ltd.
4.	ST/ROM/41707/ 2018	ST/41559/ 2014	Ramalingam Construction Co.(P).Ltd.	CCE & ST Salem
5.	ST/ROM/41708/ 2018	ST/41748/ 2015	Ramalingam Construction Co.(P).Ltd.	CCE & ST Salem
6.	ST/ROM/41709/ 2018	ST/42180/ 2017	Ramalingam Construction Co.(P).Ltd.	CCE & ST (Audit) Coimbatore

Date of Hearing/Decision : 20.12.2018

Appearance :

Shri M.N. Bharathi, Advocate  
For the Assessee

Shri K. Veerabhadra Reddy, JC (AR)  
For the Revenue

CORAM :

**Hon'ble Ms. Sulekha Beevi, C.S., Member (Judicial)**  
**Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)**

**MISC ORDER No. 40839-40844 / 2018**

**Per Madhu Mohan Damodhar**

The applications for rectification of mistake have been filed by the assessee on the following grounds :

- (i) In paragraph number 15.5 of the Final Order No.41891-41896/2018 dt. 29.06.2018, the appeal number has been recorded as Appeal ST/41748/2015 (Paragraph 15.5. is extracted below)

“15.5 Appeal ST/41748/2015 - Demands and penalties confirmed/imposed in the impugned order are set aside and appeal is allowed in toto.”

It is submitted that the appeal number is repeated in Paragraph 15.5 which is a typographical error and the correct Appeal number is ST/42180/2017.

- (ii) The petitioner further submits that, tabulation provided under Paragraph 4 (page number 7) of the Final Order No.41891-41896/2018 dated 29.06.2018, the following error have crept in :

The relevant portion of paragraph 4 is extracted herewith :

ST/42180/2017	SCN 18/2016 dated 22.08.2016  OIO No 06/2017 dated 31.05.2017  POD 01.04.2013 to 31.03.2015	<b>Karnataka Housing Board</b>	<b>2,47,91,740</b>	<b>2,47,91,740</b>	Interest Under Section 75  Penalty of Rs 10,000 for non- filing of returns under Section 77  Equal Penalty under Section 78
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The petitioner submits that the entire demand pertaining to Appeal No. ST/42180/2017 consists of two projects namely Karnataka Housing Board and Bangalore Development Authority. Thus the total demand in the said appeal is as under (the entire table is annexed herewith):

ST/42180/2017	SCN 18/2016 dated 22.08.2016  OIO No 06/2017 dated 31.05.2017  POD 01.04.2013 to 31.03.2015	Karnataka Housing Board	2,47,91,740	2,47,91,740	Interest Under Section 75
		Bangalore Development Authority	2,41,05,111	2,41,05,111	Penalty of Rs 10,000 for non- filing of returns under Section 77
		<b>TOTAL</b>	<b>4,88,96,851</b>	<b>4,88,96,851</b>	Equal Penalty under Section 78

2. Today, when the matter came up for hearing, on behalf of the assessee, Ld. Advocate Shri M.N. Bharathi submits the following :

i) The appeal number viz. ST/41748/2015 appears to have been inadvertently indicated in para 15.5 of the said Final Order of the Tribunal, possibly by typographical mistake instead of correctly indicating as ST/42180/2017.

ii) The table submitted by the appellants in respect of all the appeals, for Appeal ST/42180/2017, the demands in respect of both Karnataka Housing Board (Rs.2,47,91,740/-) and Bangalore Development Authority (Rs.2,41,05,111) had been indicated, however in para-4, page 7 of the order, the said table does not feature the particulars concerning "**Bangalore Development Authority**" (BDA).

The Ld. Advocate therefore prays for rectification of these mistakes.

3.1 On the other hand, on behalf of Revenue, Ld. A.R Shri K. Veerabhadra Reddy points out that with regard to the first issue, he has no objection to the same.

3.2 However, with regard to non-inclusion of details concerning Bangalore Development Authority (BDA), he submits that although in para 10.1 the heading does indicate **BDA**, however, in the list of projects given immediately thereafter, the projects concerning BDA has again not been indicated.

4. Heard both sides and have gone through the facts.

5.1 In respect of the first rectification sought for namely, repetition of Appeal No. ST/41748/2015 in para 15.5, it is very obviously a typographical mistake, considering the discussions contained in the entire order which is apparent on the face of record. Hence para 15.5 of the Tribunal Final Order No. 41891-41896/2018 dt. 29.06.2018 is ordered to be rectified and read as under :

“15.5 Appeal ST/42180/2017 - Demands and penalties confirmed/imposed in the impugned order are set aside and appeal is allowed in toto.”

5.2 In respect of the second point for rectification prayed by assessee, it is apparent from the facts on record that in the appeal wise table provided by the assessee in respect of Appeal ST/42180/2017, the said table did indicate disputed amounts with reference to BDA also, in addition to KHB. In another compilation submitted by appellants, during the hearing (giving details of disputes issue wise), in page 7 therein reference has been made to construction of 'Residential Complex Service' to Bangalore Development Authority (BDA) involving service tax liability of Rs.2,41,05,111/-. All disputes on the same issue which emanated in the various appeals have been consolidated in para 10.1 of the aforesaid Final Order of Tribunal, the heading of which also does indicate **BDA** also. However the details of projects of BDA has not been included under the projects mentioned in the body of para 10.1. However, as per the decision on the issue, indicated in

para 10.7, all the demands on that score have been set aside. It is also recorded therein that “**Appeals in this regard succeed. So ordered**”. In the circumstances, the second plea of rectification in this matter also succeeds. The errors pointed out by the applicant are patent errors of typographical mistake and omission and does not require any long drawn process of argument or hearing to find out the error. The errors being apparent on record we consider that these require rectification. Accordingly, the table under para-4 at page 7 of the final order of Tribunal, with reference to Appeal ST/42180/2017 is ordered to be rectified and read as under :

ST/42180/2017	SCN 18/2016 dated 22.08.2016	Karnataka Housing Board	2,47,91,740	2,47,91,740	Interest Under Section 75
	OIO No 06/2017 dated 31.05.2017				Penalty of Rs 10,000 for non- filing of returns under Section 77
	POD 01.04.2013 to 31.03.2015	Bangalore Development Authority	2,41,05,111	2,41,05,111	
		<b>TOTAL</b>	<b>4,88,96,851</b>	<b>4,88,96,851</b>	Equal Penalty under Section 78

6. The Final Order No.41891-41896/2018 dt. 29.06.2018 of the Tribunal stands rectified to the extent indicated above. ROMs are allowed on above terms.

(Dictated and pronounced in open court)

**(Madhu Mohan Damodhar)**  
**Member (Technical)**

**(Sulekha Beevi C.S.)**  
**Member (Judicial)**

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Application Nos. ST/ROM/41703-41705, 41707-41709/2018  
In Appeal Nos. ST/40066/2013, ST/40066, 40233, 41559/2014  
ST/41748/2015, ST/42180/2017

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