CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH-COURT NO. IV

SINGLE MEMBER

Service Tax Appeal No. 51954 of 2019

(Arising out of Order-in-Appeal No.143(SM)ST/JPR/2019 dated 24.4.2019 passed by the Commissioner (Appeals), Central Excise & Central Goods & Service Tax, Jaipur)

M/s Chhabra Enterprises **Appellant**
NH-8, Behind Tata Cargo Motors,
Bye Pass, Village Sendriya,
Jaipur Road, Ajmer-305002 (Rajasthan)

Versus

Commissioner (Appeals), Central Excise & Central Goods & Service Tax, Jaipur **Respondent**
New Central Revenue Building,
Statue Circle, C-Scheme,
Jaipur, Rajasthan-302005.

<u>Appearance</u>

Shri Udaiyn Choksi, Advocate - for the appellant

Shri Pradeep Gupta, DR - for the respondent

CORAM:HON'BLE MS. ARCHANA WADHWA, MEMBER (JUDICIAL)

Date of Hearing: 14.02.2020
Date of Decision: 06.03.2020

Final Order No. 50518/2020

Archana Wadhwa :

The demand of service tax of Rs. 14,73,534/- stands confirmed against the appellant along with imposition of penalties on the allegations that the value of the services reflected by them in their ST-3 returns are less than the receipts shown in their balance sheet/ledgers. The said demands stand confirmed by invoking the extended period of limitation.

2. After hearing both the sides, I find that apart from comparing the values of ST-3 return with the receipt in balance sheets etc., there is otherwise no allegation as regards the nature of the services having been provided by the assessee or the recipient of the said services. The Tribunal in number of cases has held that no demands can be upheld on the basis of such comparisons. Reference can be made to a latest decision of the Tribunal in the case of **Deltax Enterprises Vs. Commissioner of Central Excise, Delhi-I – 2018 (10) GSTL 392 (Tri.-Del.)** as also to another decision in the case of **Shubham Electricals,** appeal against which was rejected by the Hon'ble Delhi High Court as reported as 2016 (45) STR J314 (Delhi).

3. In view of the foregoing, I find no merits in the Revenue's stand. Accordingly, the impugned order is set aside and appeal is allowed with consequential relief to the appellant.

(Pronounced in Court on 6.3.2020)

(Archana Wadhwa)
Member (Judicial)

RM