IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.

Date of Hearing/Order: 10.7.2017

Appeal No. ST/58798/2013-(DB)

(Arising out of Order-in-Appeal No. 95(ST)/RPR-1/2013 dated 15.5.2013 passed by the Commissioner (Appeals), Customs & Central Excise, Raipur)

M/s Ambalal Chauhan Appellant

Vs.

CCE, Raipur Respondent

Appearance

Shri Abhishek Jaju, Advocate - for the appellant

Shri Amresh Jain, D.R. - for the respondent

CORAM: **Hon'ble Mr. S.K. Mohanty, Member (Judicial)**
Hon'ble Mr. Ashok K. Arya, Member (Technical)

Final Order No. 55034/2017

Per Ashok K. Arya:

M/s Ambalal Chauhan is in appeal against the Order-in-Appeal No. 95/2013 dated 15.5.2013 whereunder inter alia demand of service tax of Rs.6,92,606/- along with equivalent penalty has been confirmed.

2. Both sides represented by ld. Counsels, Shri Abhishek Jaju for the appellant and Shri Amresh Jain for the Revenue, have been heard.

3. After having carefully considered the facts of the case and submissions of both the sides, it appears that the pleading of the appellant that extended period cannot be invoked citing that there was no suppression of fact cannot be accepted. It is clear from the facts that the appellant surrendered their registration of the service tax to the Department saying that there were no service tax dues pending against them and further mentioned that if there were any dues they would pay the same. From the facts, it is revealed further that the appellant in the ST-3 returns filed did not disclose their activities which were liable to service tax for the subject period of 2005-2006 to 2007-2008.

3.1 The appellant pleads that they were doing construction of activity for M/s IND Synergy India Ltd. whereunder the construction of temples, hostel, PSB, kiln flooring, building extension work, water tank, MCC room etc. was done. The appellant has not been able to cite any provision in the law whereunder such activities are exempted from levy of service tax. The facts on record indicate that there has been non-reporting of the taxable activity in the ST-3 returns because of which Show Cause Notice was issued by the Revenue for levy of service tax. We do not find any attenuating or ameliorating factors to give any relief to the appellant.

3.2 Ld. Advocate for the appellant cites Tribunal's decision in the case of *CCE & ST, Guntur Vs. P.V. Narayana Reddy* - 2009 (14) STR 701 (Tri.-Bang.) and *Needwise Advertising Pvt. Ltd. Vs. CST, Ahmedabad* - 2011 (21) STR 229 (Tri.-Ahmd.) in support of their submissions. However, for the present facts these decisions are not applicable.

4. Consequently, the impugned order is sustained and appeal dismissed as without merits.

(Dictated & pronounced in open Court)

(S.K. Mohanty) Member (Judicial)	(Ashok K. Arya) Member (Technical)

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