# IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, KOLKATA
# EASTERN ZONAL BENCH : KOLKATA

REGIONAL BENCH - COURT NO.1

**Service Tax Appeal No.319 of 2012**

(Arising out of Order-in-Original No.ST/SHILLONG NO.04/2012 dated 18.04.2012 passed by Commissioner, Central Excise, Shillong.)

**M/s. Power Carriers (India) Private Limited**
(Janlyn Villa, Hopkinson Road, Lower Lachumiere, Shillong-793001, Meghalaya.)
**...Appellant**

*VERSUS*

**Commissioner of Central Excise & Service Tax, Shillong**
**.....Respondent**
(Morellow Compound, M.G. Road, Shillong-793001.)

**APPEARANCE**

Ms. Shruti Pradhan, Advocate for the Appellant (s)
Shri K.Chowdhury, Authorized Representative for the Revenue

**CORAM: HON'BLE SHRI ASHOK JINDAL, MEMBER(JUDICIAL)**
**HON'BLE SHRI K. ANPAZHAKAN, MEMBER(TECHNICAL)**

**FINAL ORDER NO. 75139/2024**

DATE OF HEARING : 5 February 2024
DATE OF DECISION : 5 February 2024

**Per : ASHOK JINDAL :**

The appellant is in appeal against the impugned order praying that while passing the impugned order, the adjudicating authority has recorded that there is a price variation and due to that an amount of Rs.12,20,142/- was received prior to introduction of 'Erection, Commissioning and Installation Services'. Therefore, on the said amount they are not liable to pay Service Tax, but, while calculating the amount of demand, the adjudicating authority erred by including the said amount of Service Tax into the taxable services. Therefore, the appellant is in appeal.

2. Heard the parties, considered the submissions.

3. On going through the records placed before us, we find that on page 23 of the impugned order, the adjudicating authority has recorded that price variation bill PV Bill 2 of Rs.12,20,142/- has been received prior to introduction of taxable service i.e. 'Erection, Commissing & Installation' of structure service. Therefore, the said amount received is not relevant in the instant case. As the adjudicating authority has included the amount of Service Tax on the services provided by the appellant of Rs.12,20,142/-, the same is required to be reduced from the total amount of taxable services.

4. We further note of the fact that as contended by the Ld.Counsel for the appellant that they have paid the entire amount of Service Tax along with interest and 25% of penalty, the same is required to be verified by the adjudicating authority, if done so, the matter stands disposed of.

(Dictated and pronounced in the open Court.)

Sd/
**(ASHOK JINDAL)**
**MEMBER (JUDICIAL)**

Sd/
**(K. ANPAZHAKAN)**
**MEMBER (TECHNICAL)**

**sm**