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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 75455 of 2024

(Arising out of Order-in-Original No. 16/Pr. Commr/ST/BOL/2023-24 dated 30.10.2023 passed by the Commissioner of Central Goods & Services Tax Commissionerate Nanoor Chandidas Road, Sian, Bolpur, Dist- Birbhum 731204)

M/s. Narayan Kumar **: Appellant**
1 Crooked Lane, Room No. 205,
2nd Floor, Kolkata-700 069

VERSUS

Commissioner of Central Goods & Service Tax, **: Respondent**
Bolpur Commissionerate,
Nanoor Chandidas Road, Sian, Bolpur,
Dist- Birbhum 731204

APPEARANCE:

Shri Manish Rustogi, Advocate for the Appellant

Shri D. Sue, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO.77097/2025

DATE OF HEARING: 30.07.2025
DATE OF PRONOUNCEMENT: 31.07.2025

ORDER: [PER SHRI K. ANPAZHAKAN]

The present appeal has been filed by M/s. Narayan Kumar (herein after referred as the appellant) against the Order-in-Original No. 16/Pr. COMMR/ST/BOL/2023-24, Dated: 30.10.2023& Corrigendum Dated: 28.12.2023, passed by the Commissioner of Central Goods & Services Tax

Commissionerate Nanoor Chandidas Road, Sian, Bolpur, Dist- Birbhum 731204, wherein the Ld. Commissioner has confirmed the demand of service tax along with interest and penalty.

2. The facts of the case are that the Appellant are Engineers and Contractors and are rendering taxable and exempted services to various Central Government and State Government organisations on Direct Contract and on Sub-Contract basis from their premises located at 2nd Floor, Room No. 205, 1 Crooked Lane, Kolkata-700069, for which they have obtained service tax registration from the Service Tax Department. The Service Tax registration No. AEAPK6185QSD005 obtained by the appellant falls within the jurisdiction of Service Tax, Commissionerate located in Kolkata. In addition, the Appellant are engaged in the trading in TMT Bars from their above referred premises. The Appellant has been filing returns regularly for the services rendered by the Head Quarters located with the jurisdiction of Service Tax commissionerate, in Kolkata.

2.1. During the Financial Year 2013-14, the Appellant had obtained another service tax registration as they intended to set up a Fly Ash Brick factory at Jamuria. The premises at Chatterjee Niwas, Jamuria Nandi Road, Jamuria Hut, Jamuria were thus hired. Service Tax registration was also obtained using this address and Registration No. AEAPK6185QSD001 was grante. This Registration falls within the jurisdiction of Bolpur Commissionerate. However, the project for setting up the Fly Ash Brick plant was shelved. Accordingly, the said premises hired for rendering the service was also surrendered. No business was ever carried out by the appellant from the said premises and hence no service tax return was filed in Bolpur Commissionerate.

2.2. Based on the third-party data shared by Income Tax Department, a Show Cause Notice Bearing C No. V(15)107/Adj/ASN-11/CGST/BOL/20/3386, Dated: 17.12.2020 was issued against the appellant, by Bolpur Commissionerate, on the allegation that the appellant has not paid service tax as per the value available in the data furnished by the Income tax department. After due process, the said Notice was adjudicated by Commissioner, Bolpur vide Order-in-Original dated 30.10.2023 & Corrigendum Dated: 28.12.2023, wherein service tax demand has been confirmed along with interest and penalty. Aggrieved against the confirmation of the demands, the appellant has filed this appeal.

3. At the outset, the appellant submits that they have been rendering taxable and exempted services and filing returns regularly under the jurisdiction of Service Tax Commissionerate, in Kolkata, where they have registered for rendering services and having registration No. AEAPK6185QSD005. The appellant submitted that on the basis of the data received from Income Tax department, officers of Bolpur Commissionerate initiated an investigation and sought various details from them and recorded statements. In response they have submitted various Work Orders under which they have rendered the services.

3.1. The appellant submits that in the statement dated 24.11.2020, Shri. Rounak Kumar Jain authorised representative of the appellant has clearly stated that they have not rendered any service within the jurisdiction of Bolpur Commissionerate and hence they have not filed any returns with respect to the Registration No. AEAPK6185QSD001. Regarding the reasons for the difference in the value declared in the ST-3 returns filed by them in the Service Tax Commissionerate under Service Tax registration No. AEAPK6185QSD005, the appellant submitted that they have rendered various services such as Road Construction, construction of historical monuments, construction of buildings meant predominantly for use other than for commerce and industry which were exempted from payment of service tax in terms of Sl no 12, 12A, 13 and 29(h) of the Exemption Notification No 25/2012 dated 20.06.2012. The appellant submits that inspite of their categorical submission that no taxable service was rendered with respect to the Registration No. AEAPK6185QSD001, the officers of Bolpur Commissionerate proceeded to issue the show cause notice to them demanding service tax. Thus, the appellant submits that the Notice issued without jurisdiction is void ab initio and hence the demands confirmed on the basis of such notice is not sustainable under law.

3.2. The appellant further submits that during the course of adjudication also they have submitted the details of Work Orders executed by them and claimed the benefit of exemption as provided under Sl no 12, 12A, 13 and 29(h) of the Notification No 25/2012. The appellant submits that the Ld. adjudicating Authority has examined the documents and recorded in the Order-in-Original. However, he proceeded to confirm the demands ignoring their claim of availability of the benefit of Sl no 12, 12A, 13 and 29(h) of Exemption Notification No 25/2012.

3.3. Thus, the appellant submits that the show cause notice issued was void ab initio as it was issued without jurisdiction. Hence, the demand of service tax confirmed on the basis of such void ab initio notice is not sustainable.

3.4. On merits of the case, the appellant submits that they are eligible for the exemption as provided under Sl no 12, 12A, 13 and 29(h) of Exemption Notification 25/2012. Hence, the demand of service tax confirmed without extending the benefit of the said notification is not sustainable.

4. Regarding invocation of extended period to demand service tax, the appellant submits that have been filing ST-3 returns regularly from their office premises located at Kolkata, which falls within the Service Tax jurisdiction of Range IV, BBD Bagh II Division, Kolkata North Commissionerate. They have not suppressed any information from the department. The demand raised in this case pertains to the period 01.04.2015 to 30.06.2017. Under Section 73 of the Finance Act, 1994, the maximum period for which the demand can be raised is for a period of 5 years. The impugned notice has demanded service tax much beyond this period of 5 years. Thus, the demand for the period from 01.04.2015 to 31.12.2015 is without any authority of law and is illegal.

4.1. The appellant submits that during the material period they have rendered services which are not chargeable to service tax. They have submitted all the documents such as Audited Financial Statement, Copy of Agreement/Work Order, Payment Certificates, Form 26AS, Copy of Ledgers etc to establish that they have rendered services to Government organisations which are exempted from payment of service tax as provided under Sl no 12, 12A, 13 and 29(h) of Exemption Notification 25/2012.

4.2. The appellant further submits that the demands have been raised on the basis of the data available in the balance sheet and Profit and Loss Account. It is the submission of the appellant that the Balance Sheets are public documents available to anybody for asking. Similarly, the 26AS statement of the Income Tax is always available to anybody for asking. Further the complete case has been adjudicated on the basis of Form 26AS, where the details of Department to whom the Appellant has provided Works Contract services has been mentioned and the Principal Commissioner, Central Excise & CGST, Bolpur can easily call for copy of agreements from respective departments. Thus, it cannot be said that the Appellant had suppressed any information from the Department with a view to evade payment of service tax. All these documents containing all the relevant details were provided to the Appellant no sooner these were asked for by the Department. Further, there is no requirement in law or any circular by the Department that the Appellant should *suo moto* provide details of these to the Department.

4.3. In support of their contention, the appellant relied on the decision of the Hon'ble Supreme Court in the case of *Pahwa Chemicals Pvt. Ltd.* vs. *Commissioner of Central Excise, Delhi* [2005 (189)

ELT 257 (SC)], wherein it has been held that mere failure to declare does not amount to misdeclaration or wilful suppression. Some positive act on part of the party to establish either wilful misdeclaration or wilful suppression is must. Thus the extended period provisions under 11A(1) of Central Excise Act, 1944 would not apply.

4.4. The appellant submits that proceedings in this case has been initiated on the basis of the information received from the Income tax Department in respect deduction of tax at source under various sections of the Act for the financial years 2015-16 to 2017-18. They have been regularly filing ST-3 returns during the Period Apr 2017 to June 2017 and the last return was filed on 19.01.2018. As there is no suppression of fact with intention to evade the tax established in this case, demand can only be raised for the normal period of limitation of 30 months, which expires of 19.07.2020. However, the SCN in this case has been issued on 17.12.2020, which is barred by limitation. Hence, the entire demand confirmed in the impugned order is liable to be set aside on the ground of limitation.

4.5. In support of their contention, the appellant relied on the decision in the case of *M/s. Balajee Machinery Vs Commissioner Of CGST & Excise, Patna-II reported in 2022 (66) G.S.T.L. 440 (Tri. - Kolkata),* wherein, it has been held that the demand based on the figures appearing in the Income Tax Portal cannot be sustained. It has further been held that the extended period cannot be invoked under section 73(1) of the Act simply on the basis of the figures reported by the Income Tax department.

4.6. The appellant also relied upon the following decisions in support of their contentions:

(i) The decision of the CESTAT, Delhi, in the case of *Shubham Electricals vs. CCE & ST, Rohtak, reported in (40) S.T.R. 1034*

(ii) the decision of the Hon'ble Delhi High Court delivered in the case of *Commercial Refrigeration Corpn. VS UOI, reported in (42) ELT 534*

(iii) the decision of CESTAT delivered in the case of *Jay Laminart Ltd VS Commissioner reported in (102) ELT 402.*

(iv) *M/s. Munna Construction v. Commissioner of C.Ex. & S.T., Jamshedpur [Final Order No. 77625 of 2024 dated 22.11.2024 in Service Tax Appeal No. 76359 of 2014 (CESTAT, Kolkata)]*

(v) *M/s. Arya Logistics v Commissioner of C.Ex. & S.T., Rajkot [Final Order No. 11700 of 2023 dated 17.08.2023 in Service Tax Appeal No. 12389 of 2014 (CESTAT, Ahmedabad)].*

5. In view of the above submissions, the appellant prayed for setting aside the demands of service tax along with interest and penalties confirmed in the impugned order and allow their appeal.

6. The Ld. Authorized Representative of the Revenue submitted that although the appellant have claimed the benefit of abatement as provided under Sl no 12, 12A, 13 and 29(h) of Exemption Notification No. 25/2012, they have not furnished

any documentary evidence in support of their claim. Accordingly, the benefits of abatement as claimed by the appellant, cannot be extended to them and has been rightly denied by the adjudicating authority in the impugned order.

7. Heard both sides and perused the appeal documents.

8. At the out set, we find that the appellant has questioned the jurisdiction of Bolpur Commissionerate to issue the Notice to demand service tax. It is a fact on record that the appellant has separate registrations having registration No. AEAPK6185QSD005 at Kolkata and Registration No. AEAPK6185QSD001 at Bolpur. We observe that on receipt of the data from the Income Tax department, officers of Bolpur Commissionerate sought various details from the appellant and recorded statements. Shri. Rounak Kumar Jain authorised representative of the appellant, in his statement dated 24.11.2020 has categorically stated that they have not rendered any service within the jurisdiction of Bolpur Commissionerate and hence they have not filed any returns with respect to the Registration No. AEAPK6185QSD001. Regarding the reasons for the difference in the value declared in the ST-3 returns filed by them in the Service Tax Commissionerate under Service Tax registration No. AEAPK6185QSD005, he has explained that they have rendered various services such as Road Construction, construction of historical monuments, construction of buildings meant predominantly for use other than for commerce and industry which were exempted from payment of service tax in terms of Sl no 12, 12A, 13 and 29(h) of the Exemption Notification No 25/2012

dated 20.06.2012. We find that inspite of their categorical submission that no taxable service was rendered with respect to the Registration No. AEAPK6185QSD001, the officers of Bolpur Commissionerate proceeded to issue the show cause notice to demand service tax.

8.1. We find that the territorial jurisdiction of Principal Commissioner, CGST & Central Excise, Bolpur extends only to the Districts of Murshidabad, Birbhum, Purulia, Purba Bardhman, Paschim Bardhman and Bankura in the State of West Bengal vide notification No. 13/2017-CE (N.T.), dated 09.06.2017. Thus, we observe that the Principal Commissioner at Bolpur does not have territorial jurisdiction on Service Tax matters over the city of Kolkata. Further, the appellant has a separate registration and filing returns with respect to the registration at kolkata. Thus, we find merit in the submission of the appellant that the show cause notice issued by the commissioner, Bolpur is without jurisdiction and hence it is void ab initio.

8.2. We find that the Ld. adjudicating authority has given his findings on this issue in para 2.4 (f) of the impugned order, which reads as under: -

> "(f) *Therefore it cannot be ascertained that the Noticee have discharged their due service tax liability on the gross amount of receipts in their P & L Accounts and 26AS Statement. So, they failed to clarify with relevant supporting documentsthat the entire amount of receipts shown in their P & L Accounts or 26AS Statement is solely related to Service Tax Registration No. –*

> *AEAPK6185QSD005 and no service tax was provided against Service Tax Registration No. – AEAPK6185QSD001 during the period 2015-16, 2016-17 and 2017-18 (up to June,17). Thus it appears reasonable to assume that the entire differential amount of service charges was received by them by providing taxable services from their registered premises at Chatterjee Niwas, Jamuria Nandi Road, Jamuria Hut, Jamuria, Distt. – Paschim Burdwan, West Bengal-713336 for which ST registration bearing no. AEAPK6185QSD001 was received by them*."

8.3. We do not agree with the above referred averments made in the impugned order. When all the facts were within the knowledge of the Department, there was no scope for assuming that the Appellant had rendered services chargeable to service tax at Jamuria. We find that the said assumption is unfounded and not based on facts. Even otherwise, the jurisdiction is conferred by law and it cannot be assumed to issue a demand notice. Thus, we hold that the Notice issued was without jurisdiction and hence it is void ab initio . Accordingly, we hold that the demands confirmed on the basis of such void ab initio notice is not sustainable under law.

9. The next issue raised by the appellant is that the demands have been raised on the basis of the data received from the Income tax department and the information available in the balance sheet and Profit and Loss Account. It is the submission of the

appellant that the Balance Sheets are public documents available to anybody for asking. Similarly, the 26AS statement of the Income Tax is always available to anybody for asking. Further the complete case has been adjudicated on the basis of Form 26AS, where the details of Department to whom the Appellant has provided Works Contract services has been mentioned. Thus, the submission of the appellant is that they have not suppressed any information from the department and hence the demand confirmed by invoking extended period of limitation is not sustainable.

9.1. In this regard, we observe that the appellant have been filing ST-3 returns regularly from their office premises located at Kolkata, which falls within the Service Tax jurisdiction of Range IV, BBD Bagh II Division, Kolkata North Commissionerate. Thus, we observe that the appellant have not suppressed any information from the department. We observe that during the material period the appellant have rendered services which are not chargeable to service tax. They have submitted all the documents such as Audited Financial Statement, Copy of Agreement/Work Order, Payment Certificates, Form 26AS, Copy of Ledgers etc to establish that they have rendered services to Government organisations which are exempted from payment of service tax as provided under Sl no 12, 12A, 13 and 29(h) of Exemption Notification 25/2012. However, the Ld. adjudicating authority has not considered the claim of the appellant.

9.2. Further, we observe that the demands have been raised on the basis of the data available in the balance sheet and Profit and Loss Account. The department has not brought in any new evidence to allege suppression of facts. Accordingly, we hold that extended period cannot be invoked to demand service tax in this case,

9.3. In this case, we find that the demand has been raised raised for the period 01.04.2015 to 30.06.2017. Under Section 73 of the Finance Act, 1994, the maximum period for which the demand can be raised is for a period of 5 years. We find that the impugned notice has demanded service tax much beyond this period of 5 years. Thus, we agree with the submission of the appellant that the demand for the period from 01.04.2015 to 31.12.2015 is without any authority of law.

9.4. Further, we observe that the demands have been raised on the basis of the data available in the balance sheet and Profit and Loss Account. The Balance Sheets are public documents available to anybody for asking. Thus, we observe that the allegation of suppression of facts with intention to evade the tax is not established in this case.

9.5. We observe that the demand raised in this case is based on the data furnished by the Income Tax department. In this regard, we find that the Hon'ble High Courts and Tribunals have held that the extended period cannot be invoked under section 73(1) of the Act simply on the basis of the figures reported by the Income Tax department.

9.6. This view has been held by this Tribunal in the case of *M/s. Balajee Machinery Vs Commissioner Of CGST & Excise, Patna-II reported in 2022 (66) G.S.T.L. 440 (Tri. - Kolkata),* wherein it has been held as under:

"10. In so far as the issue of limitation is concerned, we do not find any ingredient of fraud or suppression with an intent to evade payment of tax. In the case of Pappu Crane Services v. CCE, Lucknow (Final Order No. 71246 of 2019 in ST Appeal No. 70707 of 2018), the Co-ordinate Bench of Tribunal at Allahabad has held that where the demand is merely based on the data appearing in the Income Tax Portal, there cannot be said to any fraud or suppression so as to justify invocation of extended period of limitation. Therefore in the present case, in our view, the demand raised for the period up to March, 2015 is completely barred by limitation and accordingly the demand is set aside. Further, since there is no element of fraud or suppression, we are of the view that the entire penalty amount is liable to be set aside."

9.7. We find that a similar view has been expressed by this Tribunal in the case of *M/s. Munna Construction v. Commissioner of C.Ex. & S.T., Jamshedpur [Final Order No. 77625 of 2024 dated 22.11.2024 in Service Tax Appeal No. 76359 of 2014 (CESTAT, Kolkata)].* For ease of reference, the relevant observations of the Tribunal in the said case are reproduced below: -

"12. Regarding confirmation of the demand of service tax by invoking the extended period of limitation, we observe that the Show Cause Notice has been issued on the basis of the data submitted by the Appellant, i.e., from their balance sheet, Profit & Loss Account and Form 26AS.The Appellant submitted that they had obtained registration with the service tax

department in the year 2006 and have been filing their Returns. Accordingly, it is their submission that they have not suppressed any information from the Department and thus the extended period of limitation is not invokable.

12.1. In this regard, we observe that the Appellant had been filing their Returns and paying Service Tax regularly. They have registered with Service Tax Department since 2006, but till the date of audit conducted in 2011, the Department had not raised any objection regarding any short payment of Service Tax by the Appellant. We observe that the if the demand has been confirmed on the basis of the data submitted by the appellant, i.e., from their balance sheet, Profit & Loss Account and Form 26AS, then extended period of limitation is not invokable. We observe that this view has been held in various judicial pronouncements.

12.2. In the case of Arya Logistics v CCE & ST Rajkot [Service Tax Appeal No. 12389 of 2014], it has been held as under:

> *"4. We have carefully considered the submissions made from both the sides and perused the records. On going through the entire facts of the case we are of the view that the case can be disposed of on the ground of limitation itself.*
> *4.1 We find that the issue involved in this case is regarding the demand of service tax for the period April 2008 to March 2011 on the ground that the appellant has availed in-eligible benefit of notification No. 1/2006-ST dated 1-3-2006 by discharging the service tax liability*

by availing Cenvat Credit and paid service tax after availing abatement of 70% of the gross amount. We find from the records and copy of ST-3 produced before us that appellant had been filing the ST-3 returns regularly to the Jurisdictional Range officers. It is on record that the appellant shown all the details in ST-3 returns. We find that Appellant has shown the category of Transport of Goods by Rail services in all the ST-3 returns and has also shown the fact that they were availing Cenvat Credit. In the said ST-3 return, admittedly against the "Column A1 -Name of Taxable Service" Appellant have shown name of service as Goods Transport Agency and Transport of Goods in Container by Rail Service. Further in column 5B appellant have shown the details of Cenvat Credit Taken and utilized.

4.2 It becomes clear from the ST-3 return that the fact that appellant were discharging Service tax on Transport of Goods in container by Rail service and availing Cenvat credit and utilized the Cenvat credit was in the knowledge of the Revenue. However show cause notice to the Appellant was issued on 26-2-2013. Inasmuch as the entire information was in the knowledge of the Revenue, the longer period of limitation is not available. In view of these facts the show cause notice should have been issued within the normal period of one year as prescribed under section 73(1), whereas the show cause notice for the period April 2008 to March 2009 was issued on 26-2-2013 i.e. after prescribed limit of one year. As per the above fact, there is no suppression of fact on the part *of the appellant. We also find that it is admitted fact that the appellant have taken service tax registration and are filing the periodical returns regularly. The appellant have maintained proper books of accounts in the normal course of business. It is pertinent to note that the entire case of the department on merit is that since appellant have availed Cenvat Credit, they violated the condition of abatement notification No. 01/2006-ST. As discussed above the facts that availment of Cenvat Credit and payment of Service Tax on the abated value were declared in the ST-3 return. Hence, having all the facts were disclosed to the department, nothing prevented department from issue of show cause notice within normal period of one year. Therefore, the demand raised in the show cause notice is clearly time-barred.*

4.3 Since the demand is not sustainable on limitation alone, we refrain from giving finding on merit of the case and the same is left open."

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12.4. It is also observed that in the case of Quest Engineers & Consultant Pvt. Ltd. v Commissioner, CGST & C Ex, All [2022(58) G.S.T.L. 345 (T-All)], it has been held that: -

"12. Appreciating the facts and circumstances, we find that the allegations of Revenue are frivolous, that it was only on enquiry it came to know about the affairs of the appellant, i.e. providing of taxable service in view of the

admitted facts that appellant is a registered assessee under the Service Tax provision, and have been filing their returns and paying tax. It is not alleged by the Revenue that the appellant was not maintaining proper financial records, register and vouchers for their transaction. We further find that Form No. 26AS is not a statutory document for determining the taxable turnover under the Service Tax provisions. We find that Form No. 26AS is maintained on cash/ receipt basis by the Income Tax Department for the purpose of tax deducted at source, etc. being the relevant data for Income Tax. Whereas under the Service Tax provisions, the service tax is chargeable on mercantile basis (accrual basis) on the service provided whether the value of such service is received or not. Thus, we find that the whole basis of show cause notice is incorrect and/or misconceived.

13.We further hold that the extended period of limitation is not available to Revenue under the facts and circumstances. We further hold that the appellant is entitled to exemption under the Notification No. 25/2012-S.T. under Sl. No. 13(a) of the said notification for providing consulting engineer services in the matter of road construction. When road construction is exempt, every activity is exempt relating to the road construction including consulting engineer services. The appellant also relied on the ruling in Lord Krishna Real Infra Pvt. Limited v. Commissioner of Customs, CE & ST, Noida, Final Order No. 70126/2019, dated 27-

12-2018. This Tribunal has held in other disputed cases, that even the barricade provided on the side of highway, maintaining greenery on the side or middle of highway, construction of any facility, refreshment centre for road users, is also part of the road construction and such activity is also exempt. Even the administrative building constructed by the concessionaire, for construction of the road or highway for administration and collection of toll etc. is part of road.

14.---

15. Accordingly, in view of our findings, we allow the appeal and set aside the impugned order. We also hold that extended period of limitation is not available to Revenue. We also hold that appellant is also entitled to consequential benefits, in accordance with law."

12.5. Accordingly, by relying on the decisions cited above, we hold that the demand cannot be raised in this case by invoking the extended period of limitation. Thus, we hold that the demand confirmed in the impugned order by invoking the extended period of limitation is not sustainable."

9.8. In view of the discussions above and by relying upon the decisions cited supra, we hold that the invocation of extended period of limitation is not sustainable in the facts and circumstances of this case. Accordingly, we hold that the demand of service tax confirmed in the impugned order is liable to be set aside, being barred by limitation.

9.9. We find that the demand has been raised for the period 01.04.2015 to 30.06.2017 and the Show cause Notice was issued on 17.12.2020. We observe that the appellant have been regularly filing ST-3 returns during the Period Apr 2017 to June 2017 and the last return was filed on 19.01.2018. As there is no suppression of fact with intention to evade the tax established in this case, demand can only be raised for the normal period of limitation of 30 months, which expires of 19.07.2020. However, the SCN in this case has been issued on 17.12.2020, which is beyond the normal period limitation. Thus, we find that the entire demand confirmed in the impugned order is liable to be set aside on the ground of limitation. Accordingly, we set aside the demand of service tax confirmed along with interest in the impugned order, by invoking extended period of limitation. As the demand itself is not sustained, the question of demanding interest or imposing penalties does not arise and hence we set aside the same.

10. In the result, we set aside the impugned order and allow the appeal filed by the appellant with consequential relief, if any, as per law.

(Order Pronounced in Open court on 31.07.2025)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

RKP