

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

REGIONAL BENCH – COURT NO. 1

**Service Tax Appeal No. 76466 of 2024**

(Arising out of Order-in-Appeal No.163/Pat/S.Tax/Appeal/2022-23 dated 23.01.2023 passed by Commissioner of CGST & C.Ex, Patna)

**Shri Awadh Mithila Construction Private Ltd.**

**: Appellant**

H/o-Uma Shankar Shahi, Baruraj, Muzaffarpur,  
Bihar-843132.

**VERSUS**

**Commissioner of CGST & Central Excise, Patna**

**: Respondent**

3<sup>rd</sup> to 5<sup>th</sup> Floor, CTTC Building, Sanchar Parisar, Budha  
Marg, Patna-800 001 (Bihar).

**APPEARANCE:**

Shri Amit Kumar, Advocate for the Appellant

Shri A.Mukherjee, Authorized Representative for the Respondent

**CORAM:**

**HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)**

**FINAL ORDER NO. 77731/ 2025**

DATE OF HEARING :13.11.2025

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**Order : [Per Shri Ashok Jindal]**

The appellant is in appeal against the impugned order wherein demand of Service Tax has been confirmed by way of denying the benefit in terms of Notification No. 25/2012 which was amended with effect from 1<sup>st</sup> March, 2015 wherein any agreements entered after 1<sup>st</sup> March, 2015 the appellant is not entitled to exemption under Notification No. 25/2012.

2. Admittedly, in this case the agreement which has been entered by the appellant on 26<sup>th</sup> June, 2015 and the Show Cause Notice has been issued to the appellant on 28.04.2021. The contention of the appellant is that the Show Cause Notice issued to

them is beyond 5 years for the said period. In that circumstances, the extended period of limitation is not applicable to the facts of the case.

3. Heard the parties. Considered the submissions.

4. I find that for the agreement entered by the appellant on 28.06.2015, a Show Cause Notice has been issued to the appellant on the basis of information received for the impugned period from Income Tax Department in form of Form 26AS and the Show Cause Notice has been issued to the appellant without affording reasonable opportunity to provide documents as summons have been issued on 12.04.2021 and the Show Cause Notice has been issued within 16 days thereof of issuance of the Show Cause Notice which is not permissible in law. Further I find that for the agreement entered on 26.06.2015 the Show Cause Notice has been issued on 28.04.2021 is highly time barred. Therefore, I hold that demand on the basis of agreement dated 26.06.2015 is not sustainable being barred by limitation.

5. In these terms, the appeal is allowed by setting aside the impugned order.

(Dictated and pronounced in the open court)

**(ASHOK JINDAL)**  
MEMBER (JUDICIAL)