CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH - COURT NO. 01

Service Tax Appeal No. 86623 of 2015

(Arising out of Order-in-original No. NSK/EXCUS/002/05/2015-16 dated 15.05.2015 passed by Commissioner of Central Excise, Customs & Service Tax, Nashik-II)

M/s Sharad Mutha Housing Development Ltd .....**Appellant**
Plot No.83, Manik Nagar, Ahmednagar-414001.

VERSUS

Commissioner of Central Excise, Customs & Service Tax, Nashik-II .....**Respondent**
Kendriya Rajaswa Bhavan, Old Agra Road, Nashik-422002.

Appearance:

None for the Appellant
Shri Anand Kumar, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. M. M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/85624/2023

Date of Hearing: 10.04.2023
Date of Decision: 10.04.2023

PER : S. K. MOHANTY

When the matter was called for hearing today, none appearing for the appellant. On the perusal of the case records, we find that several opportunities of personal hearing were granted by the Registry on different dates (total 14 in numbers). However, appellant did not appear for the hearing despite serving of notice on them. Further, we also find that the Range Supdt. CGST & CX, Range-I & II, Ahmednagar had also personally handed over the copy of hearing notice in one of the occasion and the receipt of the said notice was duly acknowledged by the Director of the appellant on 22.09.2021. Despite that also, the appellant failed to appear for presenting their case. This attitude shows that the appellant is not interested in perusing their statutory right of appeal. Therefore, with the assistance of learned Authorized Representative for the Revenue, we proceed to decide the appeal on the basis of available records.

2. The case of Revenue in this appeal is that the appellant when applying for settlement of the dispute under VCES, 2013, declared the service tax liability as Rs.17,98,528/- for the period October 2011 to December 2012. However, while scrutinizing the application filed by the appellant together with the relevant documents, the Department observed that the appellant have wrongly declared the liability in the said application inasmuch as the correct liability payable by the appellant was to the tune of Rs.80,67,138/-. Accordingly, the Department proceeded against the appellant under Section 111(1) of Chapter VI of the Finance Act, 2013 read with Section 73 *ibid* for payment of the defaulted amount along with interest. The show cause notice issued in this regard was adjudicated vide the impugned order dated 15.05.2015, wherein the original authority has confirmed service tax demand of Rs.62,68,610/- along with interest and also imposed penalties under Section 77 and 78 *ibid*. Feeling aggrieved with the impugned order, the appellant has preferred this appeal before the Tribunal.

3. Learned Authorized Representative appearing for the Revenue has submitted a chart in tabular form to state that the liability has been correctly quantified by the department and since, the appellant did not

declare the correct liability in the VCES application, the same is liable to be recovered and equivalent penalties should be imposed on them. Thus, he has stated that the learned Adjudicating Authority has correctly passed the impugned order in confirming the adjudged demands on the appellants. Since several opportunities were granted to the appellants for presenting their case on merits, which was not honoured by the appellants, we are of the view that we have no other alternate but to accept the above statement submitted by the Revenue through the learned Authorized Representative. Considering the figures mentioned in such chart, we find that the learned Adjudicating Authority has correctly confirmed the adjudged demands on the appellant. Therefore, we do not find any justification to interfere with the impugned order passed by the learned Commissioner of Central Excise & Service Tax, Nashik-II. In view of above, the appeal filed by the appellant is dismissed.

(Dictated and pronounced in the open court)

(S. K. Mohanty)
Member(Judicial)

(M. M. Parthiban)
Member (Technical)

Sm/ys