CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Service Tax Miscellaneous Application No. 85892 of 2026
(on behalf of appellant)

IN

Service Tax Appeal No. 87781 of 2017

(Arising out of Order-in-Appeal No. PK-32-MC-2017 dated 31.07.2017 passed by the Commissioner of CGST & Central Excise (Appeals-II), Mumbai)

M/s Yojana Infratech **.... Appellant**
Kamala City, Kamala House,
Kamala Mills Compound, Lower Parel,
Mumbai – 400 013

Versus

Commissioner of CGST & Central Excise, Mumbai Central **.... Respondent**
GST Bhawan, 3rd Floor,
115, Maharshi Karve Marg, Churchgate,
Marine Lines,
Mumbai – 400 020

WITH

Service Tax Miscellaneous Application No. 85885 of 2026
(on behalf of appellant)

IN

Service Tax Appeal No. 87782 of 2017

(Arising out of Order-in-Appeal No. PK-32-MC-2017 dated 31.07.2017 passed by the Commissioner of CGST & Central Excise (Appeals-II), Mumbai)

M/s Roop Realtors **.... Appellant**
Unit No. 2 Trade Centre, Kamala City,
Kamala House, Kamala Mills Compound,
Lower Parel,
Mumbai – 400 013

Versus

Commissioner of CGST & Central Excise, Mumbai Central **.... Respondent**
GST Bhawan, 3rd Floor,
115, Maharshi Karve Marg, Churchgate,
Marine Lines,
Mumbai – 400 020

AND

Service Tax Miscellaneous Application No. 85884 of 2026
(on behalf of appellant)

IN

Service Tax Appeal No. 87783 of 2017

(Arising out of Order-in-Appeal No. PK-24-MC-2017 dated 31.07.2017 passed by the Commissioner of CGST & Central Excise (Appeals-II), Mumbai)

M/s Shree Realtors **.... Appellant**
Kamala City, Kamala House,
Kamala Mills Compound, Lower Parel,
Mumbai – 400 013

Versus

Commissioner of CGST & Central Excise, **.... Respondent**
Mumbai Central
GST Bhawan, 3rd Floor,
115, Maharshi Karve Marg, Churchgate,
Marine Lines, Mumbai – 400 020

AND

Service Tax Appeal No. 88142 of 2017

(Arising out of Order-in-Appeal No. PK-31-MC-2017 dated 31.07.2017 passed by the Commissioner of CGST & Central Excise (Appeals-II), Mumbai)

M/s Nataraj Realtors **.... Appellant**
Unit No. 2 Trade Centre, Kamala City,
Kamala House, Kamala Mills Compound,
Lower Parel, Mumbai – 400 013

Versus

Commissioner of CGST & Central Excise, **.... Respondent**
Mumbai Central
GST Bhawan, 3rd Floor,
115, Maharshi Karve Marg, Churchgate,
Marine Lines, Mumbai – 400 020

APPEARANCE:

Shri Darshan Ranavat, Advocate for the Appellant

Shri S.B.P. Sinha, 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/85925-85928/2026

Date of Hearing: 20.07.2026

Date of Decision: 20.07.2026

PER: S.K. MOHANTY

These miscellaneous applications have been filed by the appellant for change of name and address of the respondent in the cause title to the appeal from "*Commissioner of Appeals-II, CGST & Central Excise, Mumbai, 3rd Floor, Utpad Shulk Bhawan, Plot No. C-24, Sector-E, Bandra Kurla Complex, Bandra (East), Mumbai - 400051*" to "*Commissioner of CGST and Central Excise, Mumbai Central*", having address at *"GST Bhawan, 3rd Floor, 115, Maharshi Karve Marg, Churchgate, Marine Lines, Mumbai – 400051*". The prayer made by appellant is considered and accordingly, the miscellaneous applications are allowed. The said changed name and address of the respondents is being substituted in the cause title to these appeals.

2. Heard both sides and perused the case records.

3. The issue involved in these appeals is identical and accordingly, the same are taken up for hearing together and a common order is being passed.

4. Rejection of applications filed under the Service Tax Voluntary Compliance Scheme (VCES), 2013 is the subject matter of present dispute. The designated authority had rejected the applications on the ground that the inquiries were pending against the appellants as on 01.03.2013, making the applications ineligible under Section 106 of the Finance Act, 2013.

5. We find that the Assistant Commissioner, VCES Cell of Service Tax-III Commissionerate, Mumbai vide her letter dated 18.08.2015 had informed various applicants that they are not eligible to make declaration under VCES Scheme in terms of Section 106(2)(a) of the Finance Act, 2013. The said letter dated 18.08.2015 had referred to various companies, who had applied for settlement under the Scheme of 2013. In the said list, the applicants M/s Raj Infrastructure, M/s Kamala Mills and M/s Klarissa Property Developers Pvt. Ltd. had agitated the matter against rejection of their VCES applications and on appeal, the Co-ordinate Bench of the Tribunal vide Final Orders No. A/88474/2018-WZB dated 17.04.2018, No. A/86122/2017 dated 22.03.2018 and No. A/5488/2022-WZB dated 20.05.2022 had allowed the appeals filed by the assessees. The relevant

paragraphs recorded in the order dated 17.04.2018 (supra) are quoted herein below: -

> ***"2.*** *After hearing the Learned Chartered Accountant for the appellant and Learned Authorised Representative, it would appear that the conditions enumerated in Section 106 of Finance Act, 2013 prescribe that the appellant should not have been subject to investigation or served with a notice as on 31st March 2013. It is seen that Circular No. 170/5/2013-S.T., dated 8th August, 2013 clarified that there was no bar on filing of declaration by an assessee against whom an inquiry, investigation or audit has been initiated after 1st March 2013. Learned Chartered Accountant also placed reliance on the decision of the Tribunal in Siddhi Vinayaka Enterprises Pvt Ltd v. Commissioner of Service Tax, Raipur -2016 (43) S.T.R. 474 (Tri.-Del.) and V.S. Enterprises v. Commissioner of Central Excise & Customs, Nagpur - 2017 (52) S.T.R. 151 (Tri. - Mumbai)].*
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> ***3.*** *It is seen from the records that the show cause notice was issued only on the 18th of August 2015 and that notice proposing rejection should have been issued within 30 days of the filing of the declaration. As the competent authority itself had not complied with the conditions prescribed in the scheme, the rejection of the declaration made is erroneous."*

6. In view of the fact that the show-cause notices in these appeals being issued beyond a period of 30 days, in proposing rejection of the VCES applications, the same are clearly barred by limitation of time. Therefore, the impugned orders passed against the appellants are set aside and the appeals are allowed in favour of the appellants.

(Dictated and pronounced in open court)

(S.K. MOHANTY)
MEMBER (JUDICIAL)

(M.M. PARTHIBAN)
MEMBER (TECHNICAL)

Sinha