

भारत सरकार / Government of India

वित्त मंत्रालय, राजस्व विभाग / Ministry Of Finance, Department Of Revenue

आयुक्त का कार्यालय / OFFICE OF THE COMMISSIONER

वस्तु एवं सेवाकर, लेखा परीक्षा नाशिक / Goods & Service Tax, Audit Nashik

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DIN: 20211066VL00005075EB/939

By Hand delivery/RPAD/Email

To,
M/s TURNKEY PROJECT SOLUTION,
Plot No. M-57, MIDC Area Waluj,
Aurangabad-431136 (Maharashtra).

SHOW CAUSE-CUM-DEMAND NOTICE

(Centralized SCN No.65/AG-11/JC/Turnkey/ST/2021-22)

M/s. TURNKEY PROJECT SOLUTION, Plot No. M-57, MIDC Area Waluj, Aurangabad-431136 (Maharashtra), registered under Service Tax with Registration No.AGRPJ5564DSD001 at the address M/s. TURNKEY PROJECT SOLUTION, Plot No. M-57, MIDC Waluj, Aurangabad-431136 (Maharashtra) (hereinafter referred to as "the assessee"), are engaged in providing services including works contract services which are taxable services covered under the Finance Act, 1994 (hereinafter referred to as "the Act") and also availing Cenvat credit of the central excise duty paid on inputs and Service Tax paid on input services in terms of Cenvat Credit Rules, 2004.

2.1 Whereas it appeared during the course of the scrutiny and audit their records during the month of March 2021, that, assessee is issuing two types of invoices to their customers one for sale of goods and other for supply of services. The assessee is paying Value Added Tax (VAT) on sale of goods and paying Service Tax on services provided.

2.2 Whereas it is further noticed that in most of the cases customers had placed common purchase order for supply of goods and for services. It appears from the provisions of Clause 54 of section 65B of Finance Act, 1994 and Section 67 of the Act read with Service Tax (Determination of Value) Rules, 2006 that in such type of transactions assessee has to pay the Service Tax on the combined value of goods and services after claiming abatement. In the instant case, assessee is paying Service Tax only on the value of services arrived at by his own calculation and on the rest amount he is paying VAT.

3. Whereas, it appears from provisions of Clause 54 of section 65B of Finance Act, 1994 and Section 67 of the Act read with Service Tax (Determination of Value) Rules, 2006 which are reproduced as under

The relevant provisions of Finance Act, 1994 are reproduced for reference as under:

- (i) Clause 54 of section 65B of Finance Act, 1994, defines the Work-Contract as follows:

"works contract" means a contract wherein transfer of property in goods involved in the execution of such contract is leviable to tax as sale of goods and such contract is for the purpose of carrying out construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, alteration of

any movable or immovable property or for carrying out any other similar activity or a part thereof in relation to such property.

The provisions of valuation of service are governed by Section 67 of the Act read with Service Tax (Determination of Value) Rules, 2006. As a general rule, value of taxable service is gross amount charged for a service whether in the form of money or otherwise.

(ii) Rule 2A (ii) *ibid*, provides that where value has not been determined under Rule 2A(i) *ibid*, the person liable to pay tax on the service portion involved in the execution of the works contract shall determine the Service Tax payable in the prescribed manner.

With effect from 1st October 2014, with reference to Notification No.11/2014 dated 11.07.2014), Rule 2A of the Service Tax (Determination of Value) Rules, 2006, is read as under:

“2A. Determination of value of service portion in the execution of a works contract-

Subject to the provisions of section 67, the value of service portion in the execution of a works contract, referred to in clause (h) of section 66E of the Act, shall be determined in the following manner, namely:

(i) *Value of service portion in the execution of a works contract shall be equivalent to the gross amount charged for the works contract less the value of property in goods transferred in the execution of the said works contract.*

Explanation- For the purposes of this clause-

(a) *gross amount charged for the works contract shall not include value added tax or sales tax, as the case may be, paid or payable, if any, on transfer of property in goods involved in the execution of the said works contract;*

(b) *value of works contract service shall include, -*

(i) *labour charges for execution of the works;*

(ii) *amount paid to a sub-contractor for labour and services;*

(iii) *charges for planning, designing and architect's fees;*

(iv) *charges for obtaining on hire or otherwise, machinery and tools used for the execution of the works contract;*

(v) *cost of consumables such as water, electricity, fuel used in the execution of the works contract;*

(vi) *cost of establishment of the contractor relating to supply of labour and services;*

(vii) *other similar expenses relating to supply of labour and services; and*

(viii) *profit earned by the service provider relating to supply of labour and services;*

(c) *Where value added tax or sales tax has been paid or payable on the actual value of property in goods transferred in the execution of the works contract, then, such value adopted for the purposes of payment of value added tax or sales tax, shall be taken as the value of property in goods transferred in the execution of the said works contract for determination of the value of service portion in the execution of works contract under this clause.*

(ii) *Where the value has not been determined under clause (i), the person liable to pay tax on the service portion involved in the execution of the works contract shall determine the Service Tax payable in the following manner, namely:*

(A) *in case of works contracts entered into for execution of original works, Service Tax shall be payable on forty per cent of the total amount charged for the works contract;*

(B) in case of works contract, not covered under sub-clause (A), including works contract entered into for,

(i) maintenance or repair or reconditioning or restoration or servicing of any goods;

(ii) or maintenance or repair or completion and finishing services such as glazing or plastering or floor and wall tiling or installation of electrical fittings of immovable property,

Service Tax shall be payable on seventy per cent. of the total amount charged for the works contract”.

Explanation 1. - For the purposes of this rule,-

(a) “original works” means-

(i) all new constructions;

(ii) all types of additions and alterations to abandoned or damaged structures on land that are required to make them workable;

(iii) erection, commissioning or installation of plant, machinery or equipment or structures, whether pre-fabricated or otherwise;

(b) total amount” means the sum total of the gross amount charged for the works contract and the fair market value of all goods and services supplied in or in relation to the execution of the works contract, whether or not supplied under the same contract or any other contract, after deducting-

(i) the amount charged for such goods or services, if any; and

(ii) the value added tax or sales tax, if any, levied thereon:

Provided that the fair market value of goods and services so supplied may be determined in accordance with the generally accepted accounting principles.

Explanation 2.- For the removal of doubts, it is clarified that the provider of taxable service shall not take CENVAT credit of duties or cess paid on any inputs, used in or in relation to the said works contract, under the provisions of CENVAT Credit Rules, 2004.”

It appears from the above reproduced provisions of law that wherever the value of services is not determined, spelt out in the purchase order or contract or value of goods and services are not specifically mentioned, the assessee is required to pay Service Tax on the basis of value of purchase order placed by customer in accordance with the Rule 2A of the Service Tax (Determination of Value) Rules, 2006 with the abatement provided.

4. Whereas it appears from the registration of the assessee under Finance Act, 1994 (Service Tax) that the activity carried out by the assessee falls under the category of service as defined under Section 65B (54) of the Finance Act, 1994. It also appears from the Maharashtra Value Added Tax (MAHAVAT) data that the assessee is engaged in providing Works Contract Services in addition to any other service the assessee may be providing. For the purpose of this notice, the Value of Net Turnover of Works Contracts and Ongoing Leasing as per Maharashtra value added Tax (MAHAVAT) data is considered as Relied Upon Document (**RUD No.-a**) as value of taxable services provided during the FY 2016-17 & 2017-18 (Up to June-2017) by the assessee.

5. Whereas it further appears on scrutiny of all purchase orders placed by the assessee's customers, invoices issued for services, and invoices issued for sale of goods during the period 2016-2017 and 2017-2018 (upto June 2017) that there are common purchase orders mentions both sale of goods and services. It is evident that in most of the cases customers have placed common purchase orders for supply of goods as well as services, but the assessee without observing the provisions of Finance Act 1994 as discussed in para 4 above, has used his own discretion to split the value of service and value of goods as per his convenience and paid Service Tax accordingly. The detailed analysis of purchase orders issued by customers and particulars which are mentioned on the body of invoices issued by the assessee for sale of goods and sale of

services for sale of goods for the period 2016-2017 & 2017-2018 (upto June17) is as under:

Year 2016-2017

Sr no.	Name of buyer	Purchase Order. No.	Issued Invoice No. / dated for providing service under same purchase order	Issued Invoice No. / dated for supplying goods under same purchase order	Remark
1	NHK Automotive Components India P. Ltd., Aurangabad	SPO15-16_000009 /12.01.2016	01/05.04.2016	05/30.04.2016 04/22.04.2016 01/02.04.2016	Common Purchase order
2	Kamalnayan Bajaj Hospital, Beed-ByPass Road, Aurangabad	W0003455 / 01.01.2016	02/05.04.2016	02/02.04.2016 03/02.04.2016, 07/1.06.2016, 06/1.06.2016	Common Purchase order
3	Bonatrans India Pvt. Ltd., Shendra, Aurangabad	no p.o. no.	03/26.04.2016		
4	Kamalnayan Bajaj Hospital, Beed-ByPass Road, Aurangabad	W00003455/ 01.01.2016	04/01.06.2016	02/02.04.2016 03/02.04.2016 07/1.06.2016, 06/1.06.2016	Common Purchase order
5	B.M. Construction, Waluj, MIDC, Aurangabad	no p.o. no.	05/04.06.2016	09/4.06.2016	Goods and services are related and services and goods are supplied on same date
6	Sakal Paper, Five Star, Industrial Area, Aurangabad	4500026696 /27.05.2016	06/07.06.2016	10/7.06.2016	Goods and services are related and are supplied on same date
7	NHK Automotive Components India P. Ltd., Aurangabad	SPO16-17_000053 /31.05.2016	07/07.06.2016	11/7.06.2016	Common Purchase order
8	NHK Automotive Components India P. Ltd., Aurangabad	SPO15-16_000009 /12.01.2016	08/08.06.2016	17/18.07.2016 08/1.06.2016	Common Purchase order
9	Concept Ventures Pvt. Ltd., Exe. Park, Sharnapur	no p.o. no.	09/18.06.2016	12/18.06.2016	Common Purchase order
10	Tulip Designers & Deceraters, CIDCO, Aurangabad	4500122700 /3 /17.05.2014	10/21.06.2016		
11	Tulip Designers & Deceraters, CIDCO, Aurangabad	4500122700 /4 /17.05.2014	11/21.06.2016		
12	Monsanto Holding India	4512020562 /	12/06.07.2016	13/6.07.2016	Goods and services are

	Pvt. Ltd., Deulgaon Raja, Buldhana	06.05.2016			related and are supplied on same date
13	Kamalnayan Bajaj Hospital, Beed-ByPass Road, Aurangabad	W0003455/0 1.01.2016	13/18.07.2016	02/02.04.2016 03/02.04.2016, 07/1.06.2016, 06/1.06.2016	Common Purchase order
14	Concept Ventures Pvt. Ltd., Exe. Park, Sharnapur	CVPL/FORB ES/16- 17/007 /30.05.201 6	14/04.08.2016	14/7.07.2016	Common Purchase order
15	NHK Automotive Components India P. Ltd., Aurangabad	SPO16- 17_000160 /24.07.201 6	15/06.08.2016	19/6.08.2016	Common Purchase order
16	Bonatrans India Pvt. Ltd., Shendra, Aurangabad	PO/16/131 /23.03.201 6	16/16.08.2016		
17	NHK Automotive Components India P. Ltd., Aurangabad	SPO16- 17_000009 /12.01.201 6	17/28.08.2016	28/12.11.2016 20/16.08.2016 16/18.07.2016	Common Purchase order
18	NHK Automotive Components India P. Ltd., Aurangabad	SPO16- 17_000096 /04.07.201 6	18/28.08.2016	29/12.11.2016 21/17.08.2016 18/18.07.2016	Common Purchase order
19	Concept Ventures P. Ltd., Exe. Park, Sharnapur	CVPL/FORB ES/16- 17/007 /30.05.201 6	19/31.08.2016	23/31.08.2017	Common Purchase order
20	NHK Automotive Components India P. Ltd., Aurangabad	SPO1617_00 0281/ 07.09.2016	20/10.09.2016		
21	Tulip Designers & Deceraters, CIDCO, Aurangabad	16112015	21/13.10.2016		
22	Tulip Designers & Deceraters, CIDCO, Aurangabad	no p.o. no.	22/13.10.2017		
23	Brembo Brakes India Ltd., Chakan, Pune	16805POC15 342 /09.08.201 6	23/23.11.2016	30/23.11.2016 25/12.09.2016	Common Purchase order
24	Brembo Brakes India Ltd., Chakan, Pune	16805POC53 327 /10.10.201 6	24/23.11.2016	31/23.11.2016	Common Purchase order
25	NHK Automotive Components India P. Ltd., Aurangabad	SPO15- 16_000009 /12.01.201 6	25/26.11.2016	28/12.11.2016	Common Purchase order
26	Brembo Brakes India Ltd., Chakan, Pune	16805POC77 714/ 02.12.2016	26/04.01.2017	32/20.12.2016	Common Purchase order

27	Brembo Brakes India Ltd., Chakan, Pune	16805POC89 599/ 14.12.2016	27/20.12.2016		
28	Welcome Hotel Rama International, Jalna Road, Aurangabad	101112 to 10116 / 18.12.2016	28/04.01.2017	3/4.01.2017	Goods and services are related and are supplied on same date
29	NHK Automotive Components India P. Ltd., Aurangabad	SPO1617- 000323 /21.09.201 6	29/06.01.2017	35/6.01.2017	Common Purchase order
30	Tulip Designers & Deceraters, CIDCO, Aurangabad	Tulip/mum/ nrb/07112/ 16 /07.11.201 6	30/11.01.2017		
31	Monsantro Holding Pvt. Ltd., Lalgadi Malakpet Village, Hyderabad	4511706308 /26.06.201 5	31/17.01.2017		
32	NHK Automotive Components India P. Ltd., Aurangabad	SPO1617- 000607 /12.10.201 6	32/31.01.2017	37/31.01.2017	Common Purchase order
33	Brembo Brakes India Ltd., Chakan, Pune	17805SPOA0 0860/ 06.01.2017	33/02.02.2017		
34	Brembo Brakes India Ltd., Chakan, Pune	17805POA07 200 /02.04.201 7	34/06.02.2017	38/6.02.2017	Common Purchase order
35	East-West Seeds (I) P. Ltd. Tq. Paithan, Aurangabad	EWS/2016- 77/ 17.10.2016	35/06.02.2017	39/6.02.2017	Common Purchase order
36	East-West Seeds (I) P. Ltd. Tq. Paithan, Aurangabad	EWS/2016- 77/ 17.10.2016	36/06.02.2017	39/6.02.2017	Common Purchase order
37	Monsantro Holding Pvt. Ltd., Lalgadi Malakpet Village, Hyderabad	4511706308 / 26.06.2015	37/10.02.2017		
38	East-West Seeds (I) P. Ltd. Tq. Paithan, Aurangabad	LOI/NILL /16.04.201 6	38/08.02.2017	41/7.02.2017	Common Purchase order
39	East-West Seeds (I) P. Ltd. Tq. Paithan, Aurangabad	EWS/2016/ 80 / 22.11.2016	39/10.02.2017	42/10.02.2017 40/6.02.2017	Common Purchase order
40	M/s.Nadkarni & Mahajan Associates, CIDCO, Aurangabad	Nil	40/21.02.2017		
41	Brembo Brakes India Ltd., Chakan, Pune	17805POA24 665/ 24.02.2017	41/24.02.2017		

42	Brembo Brakes I. Ltd., Chakan, Pune	17805POA24 668/ 24.02.2017	42/24.02.2017		
43	Kamalnayan Bajaj Hospital, Beed-ByPass Road, Aurangabad	W0003455/ 01.01.2016	43/25.02.2017	46/25.02.2017	Common Purchase order
44	Jagrut Hotel Pvt. Ltd., Railway Station Road, Aurangabad	Nil	44/10.03.2017	47/10.03.2017	Goods and services are related and advance of Rs.3600000/- for both services and goods
45	Bonatrans India Pvt. Ltd., Shendra, Aurangabad	PO/16/131 /23.03.2016	45/27.03.2017		
Year 2017-2018					
1	Syngenta India Ltd., Aurangabad	87006961 78/ 17.11.2016	01/05.04.2017	02/7.04.2017, 01/5.04.2017, 45/25.02.2017	Common Purchase order
2	Brembo Brakes India Ltd., Chakan, Pune	17805POA 40330/ 15.03.2017	02/14.04.2017	03/14.04.2017	Common Purchase order
3	NHK Automotive Components India P. Ltd., Aurangabad	SPO16- 17_00086 6 /25.02.2017	03(service) /20.04.2017	04/20.04.2017	Common Purchase order
4	NHK Automotive Components India P. Ltd., Aurangabad	SPO1617_ 000906 /03.06.2017	04(service)/ 25.04.2017	05/25.04.2017	Common Purchase order
5	Monsantro Holding Pvt. Ltd., Lalgadi Malakpet Village, Hyderabad	45117063 08/ 26.06.2015	05R(service)/06 .06.2017		
6	Monsantro Holding P. Ltd., Lalgadi Malakpet Village, Hyderabad	45121895 33/ 10.11.2016	06(service) /28.04.2017		
7	NHK Automotive Components India P. Ltd., Aurangabad	SPO17- 18_00003 0/04.03.2017	07(service) /29.04.2017	07/29.04.2017, 06/29.04.2017	Common Purchase order
8	B.M. Construction, Waluj, MIDC, Aurangabad	no p.o. no.	08(service) /03.05.2017		
9	NHK Automotive Components India P. Ltd., Aurangabad.	SPO15- 16_00000 9 /12.01.2016	09(service) /08.05.2017		
10	Jagrut Hotel Pvt. Ltd., Railway Station Rd. Aurangabad	NILL	10(service) /12.05.2017	08/13.05.2017	Goods and services are related and advance of Rs.3600000/- for both services and

					goods
11	East-West Seeds (I) Pvt. Ltd. Tq. Paithan, Aurangabad	no p.o. no.	11/20.05.2017	10/20.05.2017	Goods and services are related and supplied on same date
12	NHK Automotive Components India P. Ltd., Aurangabad.	SPO17-18_000104 /26.04.2017	12(service) /23.05.2017	11/23.05.2017	Common Purchase order
13	Tulip Designers & Deceraters, CIDCO, Aurangabad	Nil	13(service) /01.06.2017		
14	Tulip Designers & Deceraters, CIDCO, Aurangabad	Tulip/lieb /Elect.fire-0809-3	14(service)/01.06.2017		
15	Sakal Paper, Five Star, Industrial Area, Aurangabad	no p.o. no.	15(service)/03.06.2017	12/3.06.2017	Goods and services are related and supplied on same date
16	Arogadham Health Pvt. Ltd., Digras Tq. Digras	Agreement Dt.21.06.2017	16(service)/23.06.2017	13/23.06.2017	Goods and services are related and supplied on same date
17	Varroc Engg. P. Ltd., corp. L-4, MIDC, Waluj, Aurangabad	4595304165/02.06.2017	17(service)/28.06.2017		
18.	Tulip Designers & Deceraters, CIDCO, Aurangabad	no p.o. no.	18(service)/30.06.2017	17/30.06.2017	Goods and services are related and supplied on same date

6. Whereas it is evident from the above table that in most of the transactions, customers have placed common purchase orders for supply of goods and services. In all such cases, as per the Service Tax provisions, the assessee has to pay the Service Tax on the total value of goods and services with abatement provided. However, the assessee has failed to determine the correct taxable value of the service provided and thereby failed to pay correct Service Tax liability.

7.1 Whereas it appears that the assessee has contravened the provisions of Rule 2A of the Service Tax (Determination of Value) Rules, 2006 read with Section 68 (1) & Section 73 of the Finance Act, 1994 along-with interest under Section 75 of the Finance Act, 1994. Further the said assessee is liable for penalty under Section 78 of Finance Act, 1994. the details Service Tax liability is as under:-

(Amount in Rs.)

Period	Taxable value declared in VAT Return for period (excluding VAT)	Taxable value declared in ST-3 Return	Differential Taxable value	Service Tax Payable @15%
2016-17	4,63,55,578	81,11,442	3,82,44,136	57,36,620
2017-18 (Upto June)	44,73,747	27,85,570	16,88,177	2,53,227
Total				59,89,847

7.2 Whereas, it further appears on the scrutiny of the ST-3 filed by the said assessee that, in view of the provisions of Section 68(1) of the Finance Act, 1994 read with the provisions of Rule 6(1) of the Service Tax Rules, the assessee was required to pay Service Tax on monthly / quarterly basis, to the credit of the Central Government, on such values as detailed in table below, at a rate specified in Section 66B of the Act as applicable during the relevant period. The calculations of such values and Service Tax payable by the assessee for F.Y. 2016-17 & 2017-18 (Up to June-2017) is enumerated in the table given below:

Calculation of value and Service Tax payable thereon:

(Amount in Rs.)

Year	Taxable Value as per MAHAVAT data	Taxable Value Declared in ST-3 Returns	Differential Taxable value	Rate at which Service Tax is being demanded	Service Tax Payable and being demanded
1	2	3	4(2-3)	5	6
2016-17	4,63,55,578	81,11,442	3,82,44,136	15%	57,36,620/-
2017-18 (Upto June-2017)	44,73,747	27,85,570	16,88,177	15%	2,53,227
Total					59,89,847-

8. Whereas it appears that the said assessee in their Exit Interview dated 16.03.2021 (RUD No.-b) when apprised of the legal provisions as mentioned in the foregoing paras and explained in person, the assessee has submitted that the department has not considered the VAT paid by them, therefore the audit objection is not acceptable to them. The views of the assessee are recorded in the exit interview dated 16.03.2021 given by proprietor Shri. Vijay Harishchandra Jadhav.

9. Whereas information regarding Value of Net Turnover of Works Contracts and Ongoing Leasing provided, as declared by the assessee to Department of Commercial Taxes, Maharashtra State for the year 2016-17 & 2017-18 (Upto June-2017) was obtained from the assessee (RUD No. a). From the said data, it appears that the assessee has failed to arrive at the correct value of services for payment of Service Tax during the period 2016-2017 & 2017-2018 (upto June 2017) and not filed correct Service Tax return for the period 2016-17 & 2017-18 (upto June-2017) and not paid/short paid Service Tax on the correct value of services provided by them. Whereas it further appears from above facts discussed in the foregoing para, that the noticee was required to determine the correct Value of Service provide considering the goods supplied along with the service, pay Service Tax provided by them to their customers. It appears from the above facts that the unassessed value of goods for Rs. **3,99,32,313/-** has to be determined as such for value escaped from the Service Tax liability. Correct Service Tax of Rs. **59,89,847/-** which the said assessee has failed to pay so far for the period 2016-17 and 2017-18 (upto June 2017) which was payable as detailed in Annexure-'A' to this notice.

10. Whereas it further appears that, while the assessee was liable to assess and pay the Service Tax on the services provided every month/every quarter and declare the information of services provided, value thereof, Service Tax liable to be paid and Service Tax actually paid, service wise, in the specified form ST-3 return, on half-yearly basis, as specified in Section 70(1) of the Act read with the provisions of Rule 7 of the Rules, which they have failed to do. Whereas it appears that the assessee has suppressed facts from the Department and mis-declared the value of the service provided in the relevant ST3 returns, consideration for providing the taxable services, involving Service Tax liability as detailed in foregoing paras, with an intent to evade Service Tax for the period 2016-17 & 2017-18 (Upto June-2017).

11. Whereas, it appears that the Service Tax liability as indicated in the table at Para 7.1 & 7.2 above, for the services provided by the assessee, would have gone unnoticed had it not been for the reconciliation done by the Department. It is a statutory obligation on the assessee to correctly assess the value of service provided and pay Service Tax and file true and correct returns prescribed. In the era of self-assessment, trust is placed on the assessee to correctly self-assess their tax liability and pay the same and disclose the true values in their ST-3 returns. In addition, they had also filed the ST-3 returns for the material period and mis-stated the fact in their ST-3 returns and did not pay the correct amount of Service Tax due thereon. However, in this case, it was noticed that the assessee has deliberately suppressed the true and correct value of taxable service in as much as they have neither declared the complete value of taxable service rendered during the material time nor paid the correct Service Tax liability thereon. Further, it also appears that the assessee was well aware of the fact that the business activities carried out by them was leviable to Service Tax, since they have obtained Service Tax registration. Therefore, it appears that the above acts / omissions by the assessee, tantamount to suppression of the material facts from the department with an intent to evade payment of Service Tax and they have thereby contravened the various legal provisions of the 'Act' and the 'Rules' made there under. It therefore, appears that the provisions of proviso to Section 73(1) of the Act are correctly invocable for demanding the Service Tax for the extended period. Any suppression of facts resulting in wrong self-assessment causing evasion of tax, which gets detected during scrutiny by the Departmental officers, enables invocation of extended period under proviso to Section 73 of the Act, as in the present case.

12.1 Whereas it appears that invoking extended period attracts imposition of penalty under Section 78 of the Act. It further appears that the liability to pay interest on the Service Tax due but not paid within the time prescribed, is concurrent with the liability to pay Service Tax. Delay in payment of Service Tax, requires payment of interest at appropriate rates. Therefore, it also appears that in the instant case the assessee is required to pay interest as applicable under the provisions of Section 75 of the Act on the Service Tax payable as enumerated in Para 7.1 & 7.2. Further, the assessee failed to declare the true value of the Services provided by them during the said period and the Service Tax payable thereon as required under Section 70 of the Act read with Rule 7 of the Service Tax Rules.

12.2 In the Self-assessment system, the declarations and submissions made by the assessee in the prescribed ST-3 returns are very specific and legal and accepted as true and correct unless contrary is evidenced later. They never intimated the fact to the department that they are splitting the value of the purchase order or contract in two segments, namely goods supplied and service provided by them and that they issue two sets of invoices as per their convenience and paying Service Tax only on the value of service and not considering the value of the goods supplied to their customers. Factually, they were aware that their customers have placed combined purchase orders for supply of goods and service. It is the responsibility of the assessee to ascertain the correct Service Tax liability or whether they are eligible for any exemption provided. When taxable value is declared by the assessee in the ST-3 returns, it is prima-facie believed that they have satisfied themselves about correct value of service. This is the scheme of law in the self-assessment system of levy of tax. All these facts constitute together that the assessee had suppressed or mis-stated the material facts from/to the department with an intent to evade the payment of Service Tax which evidences and demonstrates their mala-fide intention to evade the payment of Service Tax. The above fact came to fore when a detailed scrutiny and audit of their records carried out by the officers of the Audit CGST Commissionerate and, therefore, the extended period of limitation appears to be invocable in this case under proviso to Section 73(1) of the Finance Act, 1944 for recovery of applicable Service Tax not paid.

13.1 Further, as per Circular No. 1053/02/2017-CX dated 10.03.2017, Pre-Show Cause Notice Consultation was held on 06.09.2021 with the party, in which the

authorized representative of M/s Turnkey Project Solutions, submitted a letter dated 06.09.2021, wherein, he informed that the value of goods and value of services has been defined in purchase order separately. It was further requested by them to grant them one week's time for detailed submission alongwith the re-consultation statement for the period in question and stated that they are ready to discharge the liability of Service Tax if any accordingly.

13.2 The noticee further submitted a detailed reply dated 20.09.2021, stating that the department has hastily pointed the audit objections which are not due on them. Also, that there is no Service Tax leviable in this case. The audit para is totally based on information gathered from summarized Profit & Loss account figures, however, it required in depth examination of books of accounts, service invoices etc. Further, they are ready to submit all relevant information and explanation in this connection. It has been requested that the demand proceedings against them be dropped.

13.3 The request of the assessee to drop the proceedings is inordinate and cannot be considered.

14. Now therefore, the assessee M/s. TURNKEY PROJECT SOLUTION, Plot No. M-57, MIDC Area Waluj, Aurangabad-431136 (Maharashtra), are hereby called upon to show cause to The Joint Commissioner, CGST & Central Excise, Aurangabad having his office at N-5, Town Centre, CIDCO, Aurangabad, as to why:

- (i) the extended period of limitation as envisaged under proviso to Section 73(1) of Chapter V of the Finance Act, 1994 read with Section 174 and Section 142 of CGST Act, 2017, should not be invoked against them for demand of Service Tax beyond normal period from the relevant date for the reasons mentioned in the Show-cause notice;
- (ii) the amount of **Rs.3,99,32,313/-** so determined and calculated in foregoing para and as per RUD, should not be considered as taxable value for services provided by them in terms of Section 67 of the Act read with Section 174 and Section 142 of CGST Act, 2017;
- (iii) Service Tax of **Rs.59,89,847/-** inclusive of cess not paid on taxable services provided by them, for period 2016-17 & 2017-18 (upto June 2017), as detailed above, should not be demanded and recovered from them under the provisions of proviso to Section 73(1) of the Act; read with read with Section 174 and Section 142 of CGST Act, 2017;
- (iv) interest on the tax amount as mentioned at (ii) above, at appropriate rate, should not be charged & recovered from them as specified under Section 75 of the Finance Act, 1994 from the date such tax was payable to the date such tax is paid;
- (v) penalty under Section 78 (i) of the Finance Act, 1994, read with read with Section 174 and Section 142 of CGST Act, 2017, equal to the tax evaded as mentioned in point no. (iii) above, should not be imposed on them for suppressing the material facts from the Department, with an intention to evade payment of Service Tax for period 2016-17 & 2017-18 (upto June 2017).

15. M/s. TURNKEY PROJECT SOLUTION, Plot No. M-57, MIDC Area Waluj, Aurangabad-431136 (Maharashtra), are hereby directed to file their written reply to this Show Cause Notice within 30 days of receipt of this notice. They are directed to produce at the time of showing cause, all the evidence upon which they intend to rely, in support of their defence. They are further requested to state in their written reply as to whether they wish to be heard in person, before the case is adjudicated. If no cause is shown against the action proposed to be taken, within 30 days of receipt of this notice, or the assessee or their legal representative does not appear before the adjudicating authority when the case is posted for personal hearing, the case is liable to be decided *ex-parte* on the basis of evidences available on records, without any further reference to the assessee.

16. The document relied upon in this case are as under:-

- a) Maharashtra value added Tax (MAHAVAT) data for the year 2016-17 & 2017-18 (upto June 2017) submitted by assessee.
- b) Audit Exit interview dated 16.03.2021.
- c) Audit report No.24/STAX/NSK/TURNKEY/GR-11/2021-22
- d) 45 and 18 Original copies of Purchase orders and Invoices for the FY 2016-17 and FY 2017-18 respectively mentioned in Para 5 above. (Original Copies available with the assessee)

17. This notice is read with Section 174 of The Central Goods and Services Tax Act, 2017 read with Section 142 of Central Goods & Service Tax Act, 2017.

18. This notice is issued without prejudice to any other action that may be taken against the said assessee under the Finance Act, 1994/Central Excise law and/or any other law for the time being in force in India.

Enclosed: (i) Annexure A - Statement showing details of Service Tax demanded
(ii) Annexure B - showing List of Relied Upon Documents (RUD)

Anushree
12/10/21

(Anushree Hardikar)
Joint Commissioner
GST & CEX Audit Commissionerate
Nashik

F.No. III/10-06/Audit/Tech/SCN/Turnkey/2021-22
Dated, 12.10.2021

Copy to -

1. The Additional/ Joint Commissioner, Goods & Services Tax & Central Excise, Aurangabad Rural Division, Aurangabad Commissionerate for information and necessary action.
2. Superintendent (CGST), Waluj Range-II, Aurangabad Rural Division, Aurangabad Commissionerate for information.
3. Superintendent (Computer), GST & Central Excise, Aurangabad Commissionerate to upload the SCN on website.
4. Master File.

Annexure A to the show cause notice issued under F.No. ^{65/A4-11/SC/Turnkey/2021-22} III/10-06/Audit/Tech/SCN/Turnkey/
Dated ^{12/10/2021} Bearing Sr.No..... issued to M/s. Turnkey Project ²⁰²¹⁻²²
Solutions, Plot No.M-57, MIDC Area, Waluj, Aurangabad.

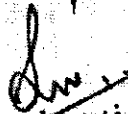
Period	Taxable value declared in VAT Return for period (excluding VAT)	Taxable value declared in ST-3 Return	Differential Taxable value	Service Tax Payable @15%(including cess)
2016-17	4,63,55,578	81,11,442	3,82,44,136	57,36,620
2017-18(Upto June)	44,73,747	27,85,570	16,88,177	2,53,227
Total				59,89,847


Superintendent (Audit Group-11)
Aurangabad Chapter
Nashik Audit Commissionerate

Assistant Commissioner
Aurangabad Chapter
Nashik Audit Commissionerate

Annexure B to the show cause notice issued under F.No. 11/10-06/Audit/Tech/SCN/Turnkey
Dated 12.10.2021 Bearing Sr.No. 65/AU-11/36/Turnkey/2021-22 issued to M/s. Turnkey
Projection Solutions, Plot No.M-57, MIDC Waluj, Aurangabad showing
list of relied upon document. 2021-22

- a) Maharashtra value added Tax (MAHAVAT) return for the period April-16 to March 17 and april-17 to June-17
- b) Audit Exit interview dated 16.03.2021
- c) Audit Report No. 24/STAX/NSK/TURNKEY/GR-11/2021-22


Superintendent (Audit Group-11)
Aurangabad Chapter
Nashik Audit Commissionerate


Assistant Commissioner
Aurangabad Chapter
Nashik Audit Commissionerate



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FORM 233

Ver 1.8.3

Return-cum-chalan of tax payable by a dealer under M.V.A.T. Act, 2002 (See Rule 17, 18 and 45)

1		M.V.A.T. R.C. No.	27800867464V			C.S.T. R.C. No.						
2. Personal Information of Dealer		Name of Dealer		TURNKEY PROJECT SOLUTION								
Address		BLOCK NO/FLAT			Name of Premises/Building/Village							
		STREET/ROAD			Area/Locality							
		City			District		Pin Code					
		Location of Sales Tax officer having jurisdiction over place of business				E-mail id of Dealer		vijay.jadhav@turnkeyproject.co.in				
		Mobile Number				9823351608						
3. Please Select whichever is Applicable		Type of Return (Select Appropriate)		REVISED U/S 20(4)(a)			Newly registered dealer filing (First Return)			N		
		Periodicity of Return (Select Appropriate)		Revised Quarterly			In case of cancellation of R.C. for the period ending with the date of cancellation (Last Return)			N		
4.		Period Covered by return		From	Date	Month	Year	To	Date	Month	Year	
					01	APR	2016		30	JUN	2016	
5. Business activities include (Please select one or more box, as applicable)		Execution of works contracts and ongoing works Contract, including under composition option		Leasing business		Part of the business activity under composition option (Please tick one or more box, as applicable)						
						Retailer		Restaurant, Club, Caterer etc.		Baker		Second hand motor Vehicles
6. Computation of net turnover of sales liable to tax		Particulars								Amount (Rs.)		
		a)		Gross turnover of sales including, taxes as well as turnover of non sales transactions like value of Branch Transfer, Consignment transfers, job work charges etc						2,51,34,185.00		
		b)		Less:-Value of Goods Return (inclusive of tax), including reduction of sales price on account of rate difference and discount.						0.00		
		c)		Balance:- turnover of sales including, taxes as well as turnover of non sales transactions like value of Branch Transfer, Consignment transfers, job work charges etc((a)-(b))						2,51,34,185.00		
		d)		Less:-Turnover of sales under composition scheme(s) , other than Works Contracts under composition option (Computation of turnover of sales liable to tax to be shown in Part B)						0.00		
		e)		Less:-Turnover of sales (excluding taxes) relating to on-going works contracts (Computation of turnover of sales liable to tax to be shown in Part C)						0.00		
		f)		Less:-Turnover of sales (excluding taxes) relating to on-going leasing contracts (Computation of turnover of sales liable to tax to be shown in Part D)						0.00		
		g)		Balance: Net turnover of sales including, taxes, as well as turnover of non sales transactions like Branch Transfers / Consignment transfers and job works charges , etc (c)-(d+e+f)						2,51,34,185.00		



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6 Computation of net turnover of sales liable to tax	h)	Less:-Net Tax amount (Tax included in sales shown in (a) above less Tax included in (b) above)	24,85,866.00
	i)	Less:-Value of Branch Transfers / Consignment transfers within the State if the tax is to be paid by an Agent	0.00
	j)	Less:-Sales u/s 8 (1) i.e. Interstate Sales including Central Sales Tax, Sales in the course of imports, exports and value of Branch Transfers/ Consignment transfers outside the State	0.00
		Turnover of export sales u/s 5(1) and 5(3) of the CST Act 1956 included in Box 6(j)	0.00
		Turnover of sales in the course of import u/s 5(2) of the CST Act 1956 included in Box 6(j)	0.00
	k)	Non-taxable labour and other charges / expenses for execution of works contract	0.00
	l)	Amount paid by way of price for sub-contract	0.00
	m)	Less:-Sales of tax-free goods specified in Schedule A	0.00
	n)	Less:-Sales of taxable goods fully exempted u/s 41 and u/s. 8 other than sales under section 8(1) & covered in Box 6(j)	0.00
	o)	Less:-Labour/Job work charges	0.00
	p)	Less:-Other allowable deductions, if any	21,33,710.00
	q)	Total : Net turnover of Sales liable to tax [g]- [(h+i+j)+k+l+m+n+o+p]	2,05,14,609.00

7 (PART-B) Computation of net turnover of sales liable to tax under composition	Particulars	Amount (Rs)
A	Turnover of sales (excluding taxes) under composition scheme(s) [Same as 6(d)]	0.00
B	RETAILER	
a)	Total turnover of Sales	0.00
b)	Less:-Turnover of sales of goods excluded from the Composition Scheme	0.00
c)	Less:-Allowable deductions such as Goods Return etc	0.00
d)	Balance: Net turnover of sales liable to tax under composition option [a-{b+c}]	0.00
C	RESTAURANT, CLUB, CATERER ETC	
a)	Total turnover of sales.	0.00
D	BAKER	
a)	Total turnover of sales	0.00
E	SECOND HAND MOTOR VEHICLES DEALERS	
a)	Total turnover of sales	0.00
b)	Less: Allowable reductions/ deductions	0.00
c)	Balance : Net turnover of sales, liable to tax under composition option (a - b)	0.00
F	Total net turnover of sales liable to tax under composition option [7(B) (d) + 7(C) (a) + 7(D) (a) + 7(E) (c)]	0.00



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8 (PART-C) Computation of net turnover of sales relating to on-going works contracts liable to tax under section 96(1)(g) of the MVAT Act 2002:Reduction of set-off on corresponding purchases to shown in box 13(f)		Particulars		Amount (Rs)
a)	Turnover of sales (excluding tax/composition) during the period [same as Box 6(e)]			0.00
b)	Less:-Turnover of sales exempted from tax			0.00
c)	Less:-Deduction u/s 6 of the Earlier Law			0.00
d)	Less:-Deduction u/s.6(A) of the Earlier Law			0.00
e)	Balance : Net turnover of sales liable to tax/ composition [a-(b+c+d)]			0.00
9 (PART-D) Computation of net turnover of sales relating to on-going leasing contracts liable to tax under sec. 96(10) (f) of the MVAT Act, 2002				
		Particulars		Amount (Rs)
a)	Turnover of sales (excluding taxes) Relating to On-going Leasing Contracts[same as Box 6(f)]			0.00
b)	Less: Turnover of sales exempted from tax.			0.00
c)	Balance : Net turnover of sales liable to tax (a - b)			0.00
10 Computation of Sales Tax payable under the MVAT Act				
		Rate of Tax	Turnover of sales liable to tax (Rs.)	Tax Amount (Rs)
a)		0.00	0.00	0.00
b)		0.00	0.00	0.00
c)		0.00	0.00	0.00
d)		0.00	0.00	0.00
e)		0.00	0.00	0.00
f)		0.00	0.00	0.00
		Total	0.00	0.00
10A		Sales Tax collected in Excess of the Amount of Tax payable.		
Computation of purchases eligible for set-off				
		Particulars		Amount (Rs)
a)	Total turnover of purchases including taxes, value of Branch Transfers / Consignment Transfers received and job work charges			1,52,27,981.00
b)	Less:-Value of Goods Return (inclusive of tax), including reduction of purchase price on account of rate difference and discount .			0.00
c)	Less:-Imports(Direct imports)			0.00
d)	Less:-Imports (High seas purchases)			0.00
e)	Less:-Inter-State purchases (Excluding purchases against certificate in form 'H')			45,90,761.00
e1)	Less: Purchases of taxable goods (either local or Interstate) against certificate in Form 'H'			0.00
f)	Less:-Inter-State Branch/ Consignment transfers received			0.00



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11. Computation of purchases eligible for set-off	g)	Less:-Within the State Branch / Consignment Transfers received	0.00
	h)	Less:-Within the State purchases of taxable goods from unregistered dealers	0.00
	i)	Less:-Purchases of taxable goods from registered dealers under MVAT Act, and which are not eligible for set-off	0.00
	j)	Less:-Within the State purchases of taxable goods which are fully exempted from tax u/s 41 and u/s 8 but not covered under section 8(1)	0.00
	k)	Less:-Within the State purchases of tax-free goods specified in schedule A	0.00
	l)	Less:-Other allowable reductions, if any	27,200.00
	m)	Balance: Within the State purchases of taxable goods from registered dealers eligible for set-off [a-(b+c+d+e+l+f+g+h+i+j+k+l)]	92,86,664.00

11A. Computation of Purchase Tax payable on the purchases effected during 3 period or previous periods		Rate of Tax	Turnover of Purchases liable to tax (Rs.)	Tax Amount (Rs)
	a)	0.00	0.00	0.00
	b)	0.00	0.00	0.00
	c)	0.00	0.00	0.00
	d)	0.00	0.00	0.00
	e)	0.00	0.00	0.00
	Total		0.00	0.00

12 Tax Rate wise breakup of within state purchase from registered and unregistered dealers eligible for set-off as per box 11(m) and 11A		Rate of Tax	Net Turnover of purchases (Rs.)	Tax Amount (Rs)
	a)	5.50	37,64,967.00	2,07,073.00
	b)	12.50	47,24,166.00	5,90,458.00
	c)	0.00	0.00	0.00
	d)	0.00	0.00	0.00
	e)	0.00	0.00	0.00
	f)	0.00	0.00	0.00
	Total		84,89,133.00	7,97,531.00



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13. Computation of set-off claimed in this return	Particulars	Purchase Value (Rs.)	Tax Amount (Rs)
a)	Within the State purchases of taxable goods from registered dealers eligible for set-off as per Box 12 above	84,89,133.00	7,97,531.00
b)	Less: Reduction in the amount of set-off u/r 53(1) of the corresponding purchase price of (Sch C, D & E) goods)	0.00	0.00
	Less: Reduction in the amount of set-off u/r 53(2) of the corresponding purchase price of (Sch B) goods	0.00	0.00
c)	Less: Reduction in the amount of set-off under any other sub rule of Rule 53	0.00	0.00
d)	Add: Adjustment to set-off claimed Short in earlier return	0.00	0.00
e)	Less: Adjustment to Excess set-off claimed in earlier return	0.00	0.00
f)	Set-off available for the period of this return [a-(b+c-d+e)]	0.00	7,97,531.00

14. Computation for Tax payable along with return

	Particulars	Amount (Rs)
A. Aggregate of credit available	a) Set off available as per Box 13 (f)	7,97,531.00
	b) Excess credit brought forward from previous tax period	82,667.00
	c) Amount already paid (Details to be entered in Box 14 E)	16,14,000.00
	d) Excess Credit if any , as per Form 234 or Form 235 , to be adjusted against the liability as per Form 233	0.00
	e) Adjustment of ET paid under Maharashtra Tax on Entry of Goods into Local Areas Act 2002 /Maharashtra Tax on Entry of Motor Vehicle Act into Local Areas Act 1987	0.00
	e1) Amount of Tax collected at source u/s 31A	0.00
	f) Refund Adjustment Order No (Details to be entered in box 14F)	0.00
	g) Works Contract Tax (WCT) TDS	0.00
	h) Total available credit (a+b+c+d++e1+f+g)	24,94,198.00
B Total tax payable and adjustment of CST/ET payable against available credit	a) Sales Tax payable as per box 10 + Purchase Tax payable as per box 11A	24,85,866.00
	b) Adjustment on account of MVAT payable, if any, as per Return in Form 234 or 235, against the Excess credit as per Form 233.	0.00
	c) Adjustment on account of CST payable as per return for this period	0.00
	d) Adjustment on account of ET payable under Maharashtra tax on Entry of Goods into Local Areas Act, 2002 / /Maharashtra Tax on Entry of Motor Vehicle Act into Local Areas Act1987	0.00
	e) Amount of Sales Tax Collection in excess of the amount of Sales Tax payable, if any (as per Box 10 A)	0.00
	f) Interest Payable	0.00
	f1) Late Fee Payable	0.00
	g) Balance: Excess credit [14A(h)-(14B(a)+14B(b)+14B(c)+ 14B(d)+ 14B(e)+14B(f))+14 B(f1)]	8,332.00
h) Balance:Tax payable [(14B(a)+14B(b)+14B(c)+ 14B(d)+ 14B(e)+14B(f))+ 14 B(f1)-14A(h)]	0.00	



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C Utilisation of Excess Credit as per box 14B(g)	a)	Excess credit carried forward to subsequent tax period	8,332.00
	b)	Excess credit claimed as refund in this return (Box(14B (g)-14 C(a))	0.00
D. Tax payable with return-Cum-Chalan	a)	Total Amount payable as per Box 14 B(h)	0.00
	b)	Amount paid along with return-cum-chalan(Details to be entered in Box 14A)	0.00
	c)	Amount paid as per Revised /Fresh return	0.00
	Chalan / CIN No		Date

E. Details of Amount Paid along with return and /or Amount already Paid

Challan CIN No	Amount (Rs)	Payment date	Name of the Bank	Branch Name
Total	0.00			

F. Details of RAO

RAO No	Amount Adjusted(Rs)	Date of RAO
Total	0.00	



000001839224

G. The Statement contained in Box 1 to 14 are true and correct to the best of my knowledge and belief.							
Date of Filing of Return	Date	02	Month	JAN	Year	2017	Place
Name of Authorised Person	VIJAY HARISHCHANDRA JADHAV				Remarks		
Designation	PROPRIETOR				Mobile No	9823351608	
E_mail_id*	vijay.jadhav@turnkcyproject.co.in						



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**DEPARTMENT OF GOODS AND SERVICES TAX**

GOVERNMENT OF MAHARASHTRA, INDIA

www.maharashtra.gov.in**ACKNOWLEDGEMENT****E - RETURN : FORM 233**

M.V.A.T R.C. Number	27800867464V
C.S.T. R.C. Number	
Name of Dealer	TURNKEY PROJECT SOLUTION
Type of Return	REVISED U/S 20(4)(a)
Periodicity of Return	Revised Quarterly
Financial Year	2016-2017
Period	From 01-APR-2016 To 30-JUN-2016
Date & Time of submission of Return	02-Jan-17 , 4:53:08 PM
Transaction id	000001839224
IP	888.88.888.888
Total Amount payable	0.00
Amount already paid	16,14,000.00
Balance amount Payable	0.00
Excess credit carried forward to subsequent Return	8,332.00
Excess credit claimed as refund in this Return	0.00

Disclaimer: - This acknowledgment is generated from the information submitted in the return.

This is electronically generated acknowledgment, signature not required.



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FORM 233

Ver 1.8.3

Return-cum-chalan of tax payable by a dealer under M.V.A.T. Act, 2002 (See Rule 17, 18 and 45)

1	M.V.A.T. R.C. No.	27800867464V			C.S.T. R.C. No.					
2. Personal Information of Dealer	Name of Dealer		TURNKEY PROJECT SOLUTION							
	Address	BLOCK NO/FLAT	Name of Premises/Building/Village							
		STREET/ROAD	Area/Locality							
		City	District	Pin Code						
		Location of Sales Tax officer having jurisdiction over place of business			E-mail id of Dealer	vijay.jadhav@turnkeyproject.co.in				
Mobile Number			9823351608							
3. Please Select whichever is applicable	Type of Return (Select Appropriate)	Original			Newly registered dealer filing (First Return)			N		
	Periodicity of Return (Select Appropriate)	Quarterly			In case of cancellation of R.C. for the period ending with the date of cancellation (Last Return)			N		
4.	Period Covered by return		From	Date	Month	Year	To	Date	Month	Year
				01	JUL	2016		30	SEP	2016
5. Business activities include (Please select one or more box, as applicable)	Execution of works contracts and ongoing works Contract, including under composition option	Leasing business	Part of the business activity under composition option (Please tick one or more box, as applicable)							
			Retailer	Restaurant, Club, Caterer etc.		Baker	Second hand motor Vehicles			
6. Computation of net turnover of sales liable to tax	Particulars							Amount (Rs.)		
	a)	Gross turnover of sales including, taxes as well as turnover of non sales transactions like value of Branch Transfer, Consignment transfers, job work charges etc						1,45,64,818.00		
	b)	Less:- Value of Goods Return (inclusive of tax), including reduction of sales price on account of rate difference and discount.						0.00		
	c)	Balance:- turnover of sales including, taxes as well as turnover of non sales transactions like value of Branch Transfer, Consignment transfers, job work charges etc((a)-(b))						1,45,64,818.00		
	d)	Less:-Turnover of sales under composition scheme(s) , other than Works Contracts under composition option (Computation of turnover of sales liable to tax to be shown in Part B)						0.00		
	e)	Less:-Turnover of sales (excluding taxes) relating to on-going works contracts (Computation of turnover of sales liable to tax to be shown in Part C)						0.00		
	f)	Less:-Turnover of sales (excluding taxes) relating to on-going leasing contracts (Computation of turnover of sales liable to tax to be shown in Part D)						0.00		
	g)	Balance: Net turnover of sales including, taxes, as well as turnover of non sales transactions like Branch Transfers / Consignment transfers and job works charges , etc (e) -(d+e+f))						1,45,64,818.00		



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6 Computation of net turnover of sales liable to tax	h)	Less:-Net Tax amount (Tax included in sales shown in (a) above less Tax included in (b) above)	8,72,400.00
	i)	Less:-Value of Branch Transfers / Consignment transfers within the State if the tax is to be paid by an Agent	0.00
	j)	Less:-Sales u/s 8 (1) i.e. Interstate Sales including Central Sales Tax, Sales in the course of imports, exports and value of Branch Transfers/ Consignment transfers outside the State	0.00
		Turnover of export sales u/s 5(1) and 5(3) of the CST Act 1956 included in Box 6(j)	0.00
		Turnover of sales in the course of import u/s 5(2) of the CST Act 1956 included in Box 6(j)	0.00
	k)	Non-taxable labour and other charges / expenses for execution of works contract	0.00
	l)	Amount paid by way of price for sub-contract	0.00
	m)	Less:-Sales of tax-free goods specified in Schedule A	0.00
	n)	Less:-Sales of taxable goods fully exempted u/s 41 and u/s. 8 other than sales under section 8(1) & covered in Box 6(j)	0.00
	o)	Less:-Labour/Job work charges	32,61,759.00
	p)	Less:-Other allowable deductions, if any	0.00
q)	Total : Net turnover of Sales liable to tax [g]- [(h+i+j+k+l+m+n+o+p)]	1,04,30,659.00	

7 (PART-B) Computation of net turnover of sales liable to tax under composition	Particulars	Amount (Rs)
A	Turnover of sales (excluding taxes) under composition scheme(s) [Same as 6(d)]	0.00
B	RETAILER	
a)	Total turnover of Sales	0.00
b)	Less:-Turnover of sales of goods excluded from the Composition Scheme	0.00
c)	Less:-Allowable deductions such as Goods Return etc	0.00
d)	Balance: Net turnover of sales liable to tax under composition option [a-{b+c}]	0.00
C	RESTAURANT, CLUB, CATERER ETC	
a)	Total turnover of sales.	0.00
D	BAKER	
a)	Total turnover of sales	0.00
E	SECOND HAND MOTOR VEHICLES DEALERS	
a)	Total turnover of sales	0.00
b)	Less: Allowable reductions/ deductions	0.00
c)	Balance : Net turnover of sales, liable to tax under composition option (a - b)	0.00
F	Total net turnover of sales liable to tax under composition option [7(B) (d) + 7(C) (a) + 7(D) (a) + 7(E) (c)]	0.00



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8		Particulars		Amount (Rs)
(PART-C) Computation of net turnover of sales relating to on-going works contracts liable to tax under section 96(1)(g) of the MVAT Act 2002:Reduction of set-off on corresponding purchases to shown in box 13(f)	a)	Turnover of sales (excluding tax/composition) during the period [same as Box 6(c)]		0.00
	b)	Less:-Turnover of sales exempted from tax		0.00
	c)	Less:-Deduction u/s 6 of the Earlier Law		0.00
	d)	Less:-Deduction u/s.6(A) of the Earlier Law		0.00
	e)	Balance : Net turnover of sales liable to tax/ composition [a-(b+c+d)]		0.00
9				
9		Particulars		Amount (Rs)
(PART-D) Computation of net turnover of sales relating to on-going leasing contracts liable to tax under sec. 96(10) (f) of MVAT Act, 2002	a)	Turnover of sales (excluding taxes) Relating to On-going Leasing Contracts[same as Box 6(f)]		0.00
	b)	Less: Turnover of sales exempted from tax.		0.00
	c)	Balance : Net turnover of sales liable to tax (a - b)		0.00
10				
10		Rate of Tax	Turnover of sales liable to tax (Rs.)	Tax Amount (Rs)
Computation of Sales Tax payable under the MVAT Act	a)	0.00	0.00	0.00
	b)	0.00	0.00	0.00
	c)	0.00	0.00	0.00
	d)	0.00	0.00	0.00
	e)	0.00	0.00	0.00
	f)	0.00	0.00	0.00
	Total			0.00
10A				
10A		Sales Tax collected in Excess of the Amount of Tax payable.		
11				
11		Particulars		Amount (Rs)
Computation of purchases eligible for set-off	a)	Total turnover of purchases including taxes, value of Branch Transfers / Consignment Transfers received and job work charges		1,46,84,338.00
	b)	Less:-Value of Goods Return (inclusive of tax), including reduction of purchase price on account of rate difference and discount .		0.00
	c)	Less:-Imports(Direct imports)		0.00
	d)	Less:-Imports (High seas purchases)		0.00
	e)	Less:-Inter-State purchases (Excluding purchases against certificate in form 'H')		0.00
	e1)	Less: Purchases of taxable goods (either local or Interstate) against certificate in Form 'H'		0.00
	f)	Less:-Inter-State Branch/ Consignment transfers received		0.00



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11. Computation of purchases eligible for set-off	g)	Less:-Within the State Branch / Consignment Transfers received	0.00
	h)	Less:-Within the State purchases of taxable goods from unregistered dealers	0.00
	i)	Less:-Purchases of taxable goods from registered dealers under MVAT Act, and which are not eligible for set-off	0.00
	j)	Less:-Within the State purchases of taxable goods which are fully exempted from tax u/s 41 and u/s 8 but not covered under section 8(1)	0.00
	k)	Less:-Within the State purchases of tax-free goods specified in schedule A	0.00
	l)	Less:-Other allowable reductions, if any	14,978.00
	m)	Balance: Within the State purchases of taxable goods from registered dealers eligible for set-off [a-(b+c+d+e+l+f+g+h+l+j+k+l)]	1,16,96,290.00

11A. Computation of Purchase tax payable on the purchases effected during this period or previous periods		Rate of Tax	Turnover of Purchases liable to tax (Rs.)	Tax Amount (Rs)
	a)	0.00	0.00	0.00
	b)	0.00	0.00	0.00
	c)	0.00	0.00	0.00
	d)	0.00	0.00	0.00
	e)	0.00	0.00	0.00
	Total		0.00	0.00

12 Tax Rate wise breakup of within state purchase from registered and unregistered dealers eligible for set-off as per box 11(m) and 11A		Rate of Tax	Net Turnover of purchases (Rs.)	Tax Amount (Rs)
	a)	5.00	20,414.00	1,021.00
	b)	5.50	58,97,898.00	3,24,384.00
	c)	6.00	14,96,446.00	89,787.00
	d)	12.50	28,59,385.00	3,57,422.00
	e)	13.50	5,72,276.00	77,257.00
	f)	0.00	0.00	0.00
	Total		1,08,46,419.00	8,49,871.00



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13. Computation of set-off claimed in this return		Particulars	Purchase Value (Rs.)	Tax Amount (Rs)
a)	Within the State purchases of taxable goods from registered dealers eligible for set-off as per Box 12 above		1,08,46,419.00	8,49,871.00
b)	Less: Reduction in the amount of set off u/r 53(1) of the corresponding purchase price of (Sch C, D & E) goods)		0.00	0.00
	Less: Reduction in the amount of set-off u/r 53(2) of the corresponding purchase price of (Sch B) goods		0.00	0.00
c)	Less: Reduction in the amount of set-off under any other sub rule of Rule 53		0.00	0.00
d)	Add: Adjustment to set-off claimed Short in earlier return		0.00	0.00
e)	Less: Adjustment to Excess set-off claimed in earlier return		0.00	0.00
f)	Set-off available for the period of this return [a-(b+c-d+e)]		0.00	8,49,871.00

14. Computation for Tax payable along with return

		Particulars	Amount (Rs)
A. Aggregate of credit available		a) Set off available as per Box 13 (f)	8,49,871.00
	b) Excess credit brought forward from previous tax period		8,332.00
	c) Amount already paid (Details to be entered in Box 14 E)		17,622.00
	d) Excess Credit if any , as per Form 234 or Form 235 , to be adjusted against the liability as per Form 233		0.00
	e) Adjustment of ET paid under Maharashtra Tax on Entry of Goods into Local Areas Act 2002 /Maharashtra Tax on Entry of Motor Vehicle Act into Local Areas Act 1987		0.00
	e1) Amount of Tax collected at source u/s 31A		0.00
	f) Refund Adjustment Order No (Details to be entered in box 14F)		0.00
	g) Works Contract Tax (WCT) TDS		0.00
	h) Total available credit (a+b+c+d++e1+e+f+g)		8,75,825.00
Total tax payable and adjustment of CST/ET payable against available credit		a) Sales Tax payable as per box 10 + Purchase Tax payable as per box 11A	8,72,400.00
	b) Adjustment on account of MVAT payable, if any, as per Return in Form 234 or 235, against the Excess credit as per Form 233.		0.00
	c) Adjustment on account of CST payable as per return for this period		0.00
	d) Adjustment on account of ET payable under Maharashtra tax on Entry of Goods into Local Areas Act, 2002 / Maharashtra Tax on Entry of Motor Vehicle Act into Local Areas Act 1987		0.00
	e) Amount of Sales Tax Collection in excess of the amount of Sales Tax payable, if any (as per Box 10 A)		0.00
	f) Interest Payable		0.00
	f1) Late Fee Payable		0.00
	g) Balance: Excess credit [(14A(h)-(14B(a)+14B(b)+14B(c)+ 14B(d)+ 14B(e)+14B(f))+14 B(f1))]		3,425.00
	h) Balance: Tax payable [(14B(a)+14B(b)+14B(c)+ 14B(d)+ 14B(e)+14B(f)+ 14 B(f1)-14A(h))]		0.00



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C Utilisation of Excess Credit as per box 14B(g)	a)	Excess credit carried forward to subsequent tax period	3,425.00
	b)	Excess credit claimed as refund in this return (Box(14B (g)-14 C(a))	0.00
D. Tax payable with return-Cum-Chalan	a)	Total Amount payable as per Box 14 B(h)	0.00
	b)	Amount paid along with return-cum-chalan(Details to be entered in Box 14A)	0.00
	c)	Amount paid as per Revised /Fresh return	0.00
		Chalan / CIN No	Date

E. Details of Amount Paid along with return and /or Amount already Paid

Challan CIN No	Amount (Rs)	Payment date	Name of the Bank	Branch Name
Total	0.00			

F. Details of RAO

RAO No	Amount Adjusted(Rs)	Date of RAO
Total	0.00	



000002013548

G. The Statement contained in Box 1 to 14 are true and correct to the best of my knowledge and belief.							
Date of Filing of Return	Date	09	Month	JAN	Year	2017	Place
Name of Authorised Person	VIJAY HARISHCHANDRA JADHAV					Remarks	
Designation	PROPRIETOR					Mobile No	9823351608
E_mail_id*	vijay.jadhav@turnkeyproject.co.in						



000002013548

**DEPARTMENT OF GOODS AND SERVICES TAX**

GOVERNMENT OF MAHARASHTRA, INDIA

www.mahgst.gov.in**ACKNOWLEDGEMENT****E - RETURN : FORM 233**

M.V.A.T R.C. Number	27800867464V
C.S.T. R.C. Number	
Name of Dealer	TURNKEY PROJECT SOLUTION
Type of Return	Original
Periodicity of Return	Quarterly
Financial Year	2016-2017
Period	From 01-JUL-2016 To 30-SEP-2016
Date & Time of submission of Return	09-Jan-17 , 12:21:05 PM
Transaction id	000002013548
IP	888.88.888.888
Total Amount payable	0.00
Amount already paid	17,622.00
Balance amount Payable	0.00
Excess credit carried forward to subsequent Return	3,425.00
Excess credit claimed as refund in this Return	0.00

Disclaimer: - This acknowledgment is generated from the information submitted in the return.

This is electronically generated acknowledgment, signature not required.



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FORM 233

Ver 1.8.3

Return-cum-chalan of tax payable by a dealer under M.V.A.T. Act, 2002 (See Rule 17, 18 and 45)

1		M.V.A.T. R.C. No.	27800867464V			C.S.T. R.C. No.					
2. Personal Information of Dealer	Name of Dealer		TURNKEY PROJECT SOLUTION								
	Address	BLOCK NO/FLAT				Name of Premises/Building/Village					
		STREET/ROAD				Area/Locality					
		City				District			Pin Code		
		Location of Sales Tax officer having jurisdiction over place of business				E-mail id of Dealer	vijay.jadhav@turnkeyproject.co.in				
Mobile Number					9823351608						
3. Please Select whichever is applicable	Type of Return (Select Appropriate)	Original			Newly registered dealer filing (First Return)					N	
	Periodicity of Return (Select Appropriate)	Quarterly			In case of cancellation of R.C. for the period ending with the date of cancellation (Last Return)					N	
4.	Period Covered by return	From	Date	Month	Year	To	Date	Month	Year		
			01	OCT	2016		31	DEC	2016		
5. Business activities include (Please select one or more box, as applicable)	Execution of works contracts and ongoing works Contract, including under composition option	Leasing business	Part of the business activity under composition option (Please tick one or more box, as applicable)								
			Retailer	Restaurant, Club, Caterer etc.		Baker	Second hand motor Vehicles				
6. Computation of net turnover of sales liable to tax	Particulars		Amount (Rs.)								
	a)	Gross turnover of sales including, taxes as well as turnover of non sales transactions like value of Branch Transfer, Consignment transfers, job work charges etc	74,00,534.00								
	b)	Less:-Value of Goods Return (inclusive of tax), including reduction of sales price on account of rate difference and discount.	0.00								
	c)	Balance:- turnover of sales including, taxes as well as turnover of non sales transactions like value of Branch Transfer, Consignment transfers, job work charges etc((a)-(b))	74,00,534.00								
	d)	Less:-Turnover of sales under composition scheme(s) , other than Works Contracts under composition option (Computation of turnover of sales liable to tax to be shown in Part B)	0.00								
	e)	Less:-Turnover of sales (excluding taxes) relating to on-going works contracts (Computation of turnover of sales liable to tax to be shown in Part C)	0.00								
	f)	Less:-Turnover of sales (excluding taxes) relating to on-going leasing contracts (Computation of turnover of sales liable to tax to be shown in Part D)	0.00								
	g)	Balance: Net turnover of sales including, taxes, as well as turnover of non sales transactions like Branch Transfers / Consignment transfers and job works charges , etc (c) -(d+e+f)	74,00,534.00								



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6 Computation of net turnover of sales liable to tax	h)	Less:-Net Tax amount (Tax included in sales shown in (a) above less Tax included in (b) above)	5,45,257.00
	i)	Less:-Value of Branch Transfers / Consignment transfers within the State if the tax is to be paid by an Agent	0.00
	j)	Less:-Sales u/s 8 (1) i.e. Interstate Sales including Central Sales Tax, Sales in the course of imports, exports and value of Branch Transfers/ Consignment transfers outside the State	0.00
		Turnover of export sales u/s 5(1) and 5(3) of the CST Act 1956 included in Box 6(j)	0.00
		Turnover of sales in the course of import u/s 5(2) of the CST Act 1956 included in Box 6(j)	0.00
	k)	Non-taxable labour and other charges / expenses for execution of works contract	0.00
	l)	Amount paid by way of price for sub-contract	0.00
	m)	Less:-Sales of tax-free goods specified in Schedule A	0.00
	n)	Less:-Sales of taxable goods fully exempted u/s 41 and u/s. 8 other than sales under section 8(1) & covered in Box 6(j)	0.00
	o)	Less:-Labour/Job work charges	13,83,996.00
	p)	Less:-Other allowable deductions, if any	0.00
	q)	Total : Net turnover of Sales liable to tax [g]- [(h+i+j+k+l+m+n+o+p)]	54,71,281.00

7 (PART-B) Computation of net turnover of sales liable to tax under composition		Particulars	Amount (Rs)
	A	Turnover of sales (excluding taxes) under composition scheme(s) [Same as 6(d)]	0.00
	B	RETAILER	
	a)	Total turnover of Sales	0.00
	b)	Less:-Turnover of sales of goods excluded from the Composition Scheme	0.00
	c)	Less:-Allowable deductions such as Goods Return etc	0.00
	d)	Balance: Net turnover of sales liable to tax under composition option [a-{b+c}]	0.00
	C	RESTAURANT, CLUB, CATERER ETC	
	a)	Total turnover of sales.	0.00
	D	BAKER	
	a)	Total turnover of sales	0.00
	E	SECOND HAND MOTOR VEHICLES DEALERS	
	a)	Total turnover of sales	0.00
	b)	Less: Allowable reductions/ deductions	0.00
	c)	Balance : Net turnover of sales, liable to tax under composition option (a - b)	0.00
	F	Total net turnover of sales liable to tax under composition option [7(B) (d) + 7(C) (a) + 7(D) (a) + 7(E) (c)]	0.00



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8 (PART-C) Computation of net turnover of sales relating to on-going works contracts liable to tax under section 96(1)(g) of the MVAT Act 2002: Reduction of set-off on corresponding purchases to shown in box 13(f)		Particulars	Amount (Rs)	
a)	Turnover of sales (excluding tax/composition) during the period [same as Box 6(e)]		0.00	
b)	Less:-Turnover of sales exempted from tax		0.00	
c)	Less:-Deduction u/s 6 of the Earlier Law		0.00	
d)	Less:-Deduction u/s.6(A) of the Earlier Law		0.00	
e)	Balance : Net turnover of sales liable to tax/ composition [a-(b+c+d)]		0.00	
9 (PART-D) Computation of net turnover of sales relating to on-going leasing contracts liable to tax under sec. 96(10) (f) of the MVAT Act, 2002				
		Particulars	Amount (Rs)	
a)	Turnover of sales (excluding taxes) Relating to On-going Leasing Contracts[same as Box 6(f)]		0.00	
b)	Less: Turnover of sales exempted from tax.		0.00	
c)	Balance : Net turnover of sales liable to tax (a - b)		0.00	
10 Computation of Sales Tax payable under the MVAT Act				
		Rate of Tax	Turnover of sales liable to tax (Rs.)	Tax Amount (Rs)
a)		0.00	0.00	0.00
b)		0.00	0.00	0.00
c)		0.00	0.00	0.00
d)		0.00	0.00	0.00
e)		0.00	0.00	0.00
f)		0.00	0.00	0.00
		Total	0.00	0.00
10A		Sales Tax collected in Excess of the Amount of Tax payable.		
11. Computation of purchases eligible for set-off				
		Particulars	Amount (Rs)	
a)	Total turnover of purchases including taxes, value of Branch Transfers / Consignment Transfers received and job work charges		76,77,136.00	
b)	Less:-Value of Goods Return (inclusive of tax), including reduction of purchase price on account of rate difference and discount .		0.00	
c)	Less:-Imports(Direct imports)		0.00	
d)	Less:-Imports (High seas purchases)		0.00	
e)	Less:-Inter-State purchases (Excluding purchases against certificate in form 'H')		63,844.00	
e1)	Less: Purchases of taxable goods (either local or Interstate) against certificate in Form 'H'		0.00	
f)	Less:-Inter-State Branch/ Consignment transfers received		0.00	



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11. Computation of purchases eligible for set-off	g)	Less:-Within the State Branch / Consignment Transfers received	0.00
	h)	Less:-Within the State purchases of taxable goods from unregistered dealers	0.00
	i)	Less:-Purchases of taxable goods from registered dealers under MVAT Act, and which are not eligible for set-off	0.00
	j)	Less:-Within the State purchases of taxable goods which are fully exempted from tax u/s 41 and u/s 8 but not covered under section 8(1)	0.00
	k)	Less:-Within the State purchases of tax-free goods specified in schedule A	0.00
	l)	Less:-Other allowable reductions, if any	8,851.00
	m)	Balance: Within the State purchases of taxable goods from registered dealers eligible for set-off [a-(b+c+d+e+l+f+g+h+l+j+k+l)]	49,04,487.00

11A. Computation of Purchase tax payable on the purchases effected during this period or previous periods		Rate of Tax	Turnover of Purchases liable to tax (Rs.)	Tax Amount (Rs)
	a)	0.00	0.00	0.00
	b)	0.00	0.00	0.00
	c)	0.00	0.00	0.00
	d)	0.00	0.00	0.00
	e)	0.00	0.00	0.00
	Total		0.00	0.00

12 Tax Rate wise breakup of within state purchase from registered and unregistered dealers eligible for set-off as per box 11(m) and 11A		Rate of Tax	Net Turnover of purchases (Rs.)	Tax Amount (Rs)
	a)	5.00	470.00	24.00
	b)	6.00	16,51,828.00	99,108.00
	c)	8.00	63,800.00	5,104.00
	d)	13.50	27,17,315.00	3,66,838.00
	e)	0.00	0.00	0.00
	f)	0.00	0.00	0.00
	Total		44,33,413.00	4,71,074.00



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13. Computation of set-off claimed in this return		Particulars	Purchase Value (Rs.)	Tax Amount (Rs)
a)		Within the State purchases of taxable goods from registered dealers eligible for set-off as per Box 12 above	44,33,413.00	4,71,074.00
b)		Less: Reduction in the amount of set off u/r 53(1) of the corresponding purchase price of (Sch C, D & E) goods)	0.00	0.00
		Less: Reduction in the amount of set-off u/r 53(2) of the corresponding purchase price of (Sch B) goods	0.00	0.00
c)		Less: Reduction in the amount of set-off under any other sub rule of Rule 53	0.00	0.00
d)		Add: Adjustment to set-off claimed Short in earlier return	0.00	0.00
e)		Less: Adjustment to Excess set-off claimed in earlier return	0.00	0.00
f)		Set-off available for the period of this return [a-(b+c+d+e)]	0.00	4,71,074.00

14. Computation for Tax payable along with return

		Particulars	Amount (Rs)
A. Aggregate of credit available	a)	Set off available as per Box 13 (f)	4,71,074.00
	b)	Excess credit brought forward from previous tax period	3,425.00
	c)	Amount already paid (Details to be entered in Box 14 E)	75,024.00
	d)	Excess Credit if any, as per Form 234 or Form 235 , to be adjusted against the liability as per Form 233	0.00
	e)	Adjustment of ET paid under Maharashtra Tax on Entry of Goods into Local Areas Act 2002 /Maharashtra Tax on Entry of Motor Vehicle Act into Local Areas Act 1987	0.00
	e1)	Amount of Tax collected at source u/s 31A	0.00
	f)	Refund Adjustment Order No (Details to be entered in box 14F)	0.00
	g)	Works Contract Tax (WCT) TDS	0.00
	h)	Total available credit (a+b+c+d++e1+e+f+g)	5,49,523.00
B Total tax payable and adjustment of CST/ET payable against available credit	a)	Sales Tax payable as per box 10 + Purchase Tax payable as per box 11A	5,45,258.00
	b)	Adjustment on account of MVAT payable, if any, as per Return in Form 234 or 235, against the Excess credit as per Form 233.	0.00
	c)	Adjustment on account of CST payable as per return for this period	0.00
	d)	Adjustment on account of ET payable under Maharashtra tax on Entry of Goods into Local Areas Act, 2002 / /Maharashtra Tax on Entry of Motor Vehicle Act into Local Areas Act1987	0.00
	e)	Amount of Sales Tax Collection in excess of the amount of Sales Tax payable, if any (as per Box 10 A)	0.00
	f)	Interest Payable	0.00
	f1)	Late Fee Payable	0.00
	g)	Balance: Excess credit [14A(h)-(14B(a)+14B(b)+14B(c)+ 14B(d)+ 14B(e)+14B(f))+14 B(f1)]	4,265.00
h)	Balance:Tax payable [(14B(a)+14B(b)+14B(c)+ 14B(d)+ 14B(e)+14B(f))+ 14 B(f1)-14A(h)]	0.00	



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C Utilisation of Excess Credit as per box 14B(g)	a)	Excess credit carried forward to subsequent tax period	840.00
	b)	Excess credit claimed as refund in this return (Box(14B (g)-14 C(a))	3,425.00
D. Tax payable with return-Cum-Chalan	a)	Total Amount payable as per Box 14 B(h)	0.00
	b)	Amount paid along with return-cum-chalan(Details to be entered in Box 14A)	0.00
	c)	Amount paid as per Revised /Fresh return	0.00
	Chalan / CIN No		Date

E. Details of Amount Paid along with return and /or Amount already Paid

Challan CIN No	Amount (Rs)	Payment date	Name of the Bank	Branch Name
Total	0.00			

F. Details of RAO

RAO No	Amount Adjusted(Rs)	Date of RAO
Total	0.00	



000004366553

G. The Statement contained in Box 1 to 14 are true and correct to the best of my knowledge and belief.								
Date of Filing of Return	Date	18	Month	APR	Year	2017	Place	
Name of Authorised Person	VIJAY HARISHCHANDRA JADHAV					Remarks		
Designation	PROPRIETOR					Mobile No	9823351608	
E_mail_id*	vijay.jadhav@turnkeyproject.co.in							



000004366553

**DEPARTMENT OF GOODS AND SERVICES TAX**

GOVERNMENT OF MAHARASHTRA, INDIA

www.mahagst.gov.in**ACKNOWLEDGEMENT****E - RETURN : FORM 233**

M.V.A.T R.C. Number	27800867464V
C.S.T. R.C. Number	
Name of Dealer	TURNKEY PROJECT SOLUTION
Type of Return	Original
Periodicity of Return	Quarterly
Financial Year	2016-2017
Period	From 01-OCT-2016 To 31-DEC-2016
Date & Time of submission of Return	18-Apr-17 , 2:09:46 PM
Transaction id	000004366553
IP	888.88.888.888
Total Amount payable	0.00
Amount already paid	75,024.00
Balance amount Payable	0.00
Excess credit carried forward to subsequent Return	840.00
Excess credit claimed as refund in this Return	3,425.00

Disclaimer: - This acknowledgment is generated from the information submitted in the return.

This is electronically generated acknowledgment, signature not required.



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FORM 233

Ver 1.8.3

Return-cum-chalan of tax payable by a dealer under M.V.A.T.Act, 2002 (See Rule 17, 18 and 45)

1		M.V.A.T. R.C. No.	27800867464V			C.S.T. R.C. No.						
2. Personal Information of Dealer		Name of Dealer		TURNKEY PROJECT SOLUTION								
Address		BLOCK NO/FLAT					Name of Premises/Building/Village					
		STREET/ROAD					Area/Locality					
		City					District				Pin Code	
		Location of Sales Tax officer having jurisdiction over place of business					E-mail id of Dealer		vijay.jadhav@turnkeyproject.co.in			
		Mobile Number					9823351608					
3. Please Select whichever is applicable		Type of Return (Select Appropriate)		REVISED U/S 20(4)(a)			Newly registered dealer filing (First Return)			N		
		Periodicity of Return (Select Appropriate)		Revised Quarterly			In case of cancellation of R.C. for the period ending with the date of cancellation (Last Return)			N		
4.		Period Covered by return		From	Date	Month	Year	To	Date	Month	Year	
					01	JAN	2017		31	MAR	2017	
5. Business activities include (Please select one or more box, as applicable)		Execution of works contracts and ongoing works Contract, including under composition option		Leasing business		Part of the business activity under composition option (Please tick one or more box, as applicable)						
						Retailer		Restaurant, Club, Caterer etc.		Baker		
										Second hand motor Vehicles		
6. Computation of net turnover of sales liable to tax		Particulars							Amount (Rs.)			
		a)		Gross turnover of sales including, taxes as well as turnover of non sales transactions like value of Branch Transfer, Consignment transfers, job work charges etc					1,35,79,393.00			
		b)		Less:-Value of Goods Return (inclusive of tax), including reduction of sales price on account of rate difference and discount.					0.00			
		c)		Balance:- turnover of sales including, taxes as well as turnover of non sales transactions like value of Branch Transfer, Consignment transfers, job work charges etc((a)-(b))					1,35,79,393.00			
		d)		Less:-Turnover of sales under composition scheme(s) , other than Works Contracts under composition option (Computation of turnover of sales liable to tax to be shown in Part B)					0.00			
		e)		Less:-Turnover of sales (excluding taxes) relating to on-going works contracts (Computation of turnover of sales liable to tax to be shown in Part C)					0.00			
		f)		Less:-Turnover of sales (excluding taxes) relating to on-going leasing contracts (Computation of turnover of sales liable to tax to be shown in Part D)					0.00			
		g)		Balance: Net turnover of sales including, taxes, as well as turnover of non sales transactions like Branch Transfers / Consignment transfers and job works charges , etc (c)-(d+e+f)					1,35,79,393.00			



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6 Computation of net turnover of sales liable to tax	h)	Less:-Net Tax amount (Tax included in sales shown in (a) above less Tax included in (b) above)	10,95,475.00
	i)	Less:-Value of Branch Transfers / Consignment transfers within the State if the tax is to be paid by an Agent	0.00
	j)	Less:-Sales u/s 8 (1) i.e. Interstate Sales including Central Sales Tax, Sales in the course of imports, exports and value of Branch Transfers/ Consignment transfers outside the State	0.00
		Turnover of export sales u/s 5(1) and 5(3) of the CST Act 1956 included in Box 6(j)	0.00
		Turnover of sales in the course of import u/s 5(2) of the CST Act 1956 included in Box 6(j)	0.00
	k)	Non-taxable labour and other charges / expenses for execution of works contract	0.00
	l)	Amount paid by way of price for sub-contract	0.00
	m)	Less:-Sales of tax-free goods specified in Schedule A	0.00
	n)	Less:-Sales of taxable goods fully exempted u/s 41 and u/s. 8 other than sales under section 8(1) & covered in Box 6(j)	0.00
	o)	Less:-Labour/Job work charges	25,44,889.00
	p)	Less:-Other allowable deductions, if any	0.00
q)	Total : Net turnover of Sales liable to tax [g]- [(h+i+j+k+l+m+n+o+p)]	99,39,029.00	

7 (PART-B) Computation of net turnover of sales liable to tax under composition	Particulars	Amount (Rs)
A	Turnover of sales (excluding taxes) under composition scheme(s) [Same as 6(d)]	0.00
B	RETAILER	
a)	Total turnover of Sales	0.00
b)	Less:-Turnover of sales of goods excluded from the Composition Scheme	0.00
c)	Less:-Allowable deductions such as Goods Return etc	0.00
d)	Balance: Net turnover of sales liable to tax under composition option [a-{b+c}]	0.00
C	RESTAURANT, CLUB, CATERER ETC	
a)	Total turnover of sales.	0.00
D	BAKER	
a)	Total turnover of sales	0.00
E	SECOND HAND MOTOR VEHICLES DEALERS	
a)	Total turnover of sales	0.00
b)	Less: Allowable reductions/ deductions	0.00
c)	Balance : Net turnover of sales, liable to tax under composition option (a - b)	0.00
F	Total net turnover of sales liable to tax under composition option [7(B) (d) + 7(C) (a) + 7(D) (a) + 7(E) (c)]	0.00



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8 (PART-C) Computation of net turnover of sales relating to on-going works contracts liable to tax under section 96(1)(g) of the MVAT Act 2002: Reduction of set-off on corresponding purchases to shown in box 13(f)		Particulars	Amount (Rs)
	a)	Turnover of sales (excluding tax/composition) during the period [same as Box 6(e)]	0.00
	b)	Less:-Turnover of sales exempted from tax	0.00
	c)	Less:-Deduction u/s 6 of the Earlier Law	0.00
	d)	Less:-Deduction u/s.6(A) of the Earlier Law	0.00
	e)	Balance : Net turnover of sales liable to tax/ composition [a-(b+c+d)]	0.00

9 (PART-D) Computation of net turnover of sales relating to on-going leasing contracts liable to tax under sec. 96(10) (f) of the MVAT Act, 2002		Particulars	Amount (Rs)
	a)	Turnover of sales (excluding taxes) Relating to On-going Leasing Contracts[same as Box 6(f)]	0.00
	b)	Less: Turnover of sales exempted from tax.	0.00
	c)	Balance : Net turnover of sales liable to tax (a - b)	0.00

10 Computation of Sales Tax payable under the MVAT Act		Rate of Tax	Turnover of sales liable to tax (Rs.)	Tax Amount (Rs)
	a)	0.00	0.00	0.00
	b)	0.00	0.00	0.00
	c)	0.00	0.00	0.00
	d)	0.00	0.00	0.00
	e)	0.00	0.00	0.00
	f)	0.00	0.00	0.00
		Total	0.00	0.00

10A		Sales Tax collected in Excess of the Amount of Tax payable.	
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11. Computation of purchases eligible for set-off		Particulars	Amount (Rs)
	a)	Total turnover of purchases including taxes, value of Branch Transfers / Consignment Transfers received and job work charges	68,85,592.00
	b)	Less:-Value of Goods Return (inclusive of tax), including reduction of purchase price on account of rate difference and discount .	0.00
	c)	Less:-Imports(Direct imports)	0.00
	d)	Less:-Imports (High seas purchases)	0.00
	e)	Less:-Inter-State purchases (Excluding purchases against certificate in form 'H')	0.00
	e1)	Less: Purchases of taxable goods (either local or Interstate) against certificate in Form 'H'	0.00
	f)	Less:-Inter-State Branch/ Consignment transfers received	0.00



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11 Computation of purchases eligible for set-off	g)	Less:-Within the State Branch / Consignment Transfers received	0.00	
	h)	Less:-Within the State purchases of taxable goods from unregistered dealers	0.00	
	i)	Less:-Purchases of taxable goods from registered dealers under MVAT Act, and which are not eligible for set-off	0.00	
	j)	Less:-Within the State purchases of taxable goods which are fully exempted from tax u/s 41 and u/s 8 but not covered under section 8(1)	0.00	
	k)	Less:-Within the State purchases of tax-free goods specified in schedule A	0.00	
	l)	Less:-Other allowable reductions, if any	0.00	
	m)	Balance: Within the State purchases of taxable goods from registered dealers eligible for set-off [a-(b+c+d+e+f+g+h+i+j+k+l)]	41,60,467.00	
11A.				
Computation of Purchase tax payable on the purchases effected during this period or previous periods		Rate of Tax	Turnover of Purchases liable to tax (Rs.)	Tax Amount (Rs)
	a)	0.00	0.00	0.00
	b)	0.00	0.00	0.00
	c)	0.00	0.00	0.00
	d)	0.00	0.00	0.00
	e)	0.00	0.00	0.00
	Total		0.00	0.00
12				
Tax Rate wise breakup of within state purchase from registered and unregistered dealers eligible for set-off as per box 11(m) and 11A		Rate of Tax	Net Turnover of purchases (Rs.)	Tax Amount (Rs)
	a)	6.00	8,45,616.00	50,737.00
	b)	8.00	24,300.00	1,944.00
	c)	13.50	28,34,486.00	3,82,656.00
	d)	5.00	19,741.00	987.00
	e)	0.00	0.00	0.00
	f)	0.00	0.00	0.00
	Total		37,24,143.00	4,36,324.00



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13. Computation of set-off claimed in this return		Particulars	Purchase Value (Rs.)	Tax Amount (Rs)
a)	Within the State purchases of taxable goods from registered dealers eligible for set-off as per Box 12 above		37,24,143.00	4,36,324.00
b)	Less: Reduction in the amount of set-off u/r 53(1) of the corresponding purchase price of (Sch C, D & E) goods)		0.00	0.00
	Less: Reduction in the amount of set-off u/r 53(2) of the corresponding purchase price of (Sch B) goods		0.00	0.00
c)	Less: Reduction in the amount of set-off under any other sub rule of Rule 53		0.00	0.00
d)	Add: Adjustment to set-off claimed Short in earlier return		0.00	0.00
e)	Less: Adjustment to Excess set-off claimed in earlier return		0.00	0.00
f)	Set-off available for the period of this return [a-(b+c+d+e)]		0.00	4,36,324.00

14. Computation for Tax payable along with return

		Particulars	Amount (Rs)
A. Aggregate of credit available	a)	Set off available as per Box 13 (f)	4,36,324.00
	b)	Excess credit brought forward from previous tax period	840.00
	c)	Amount already paid (Details to be entered in Box 14 E)	7,00,231.00
	d)	Excess Credit if any , as per Form 234 or Form 235 , to be adjusted against the liability as per Form 233	0.00
	e)	Adjustment of ET paid under Maharashtra Tax on Entry of Goods into Local Areas Act 2002 /Maharashtra Tax on Entry of Motor Vehicle Act into Local Areas Act 1987	0.00
	e1)	Amount of Tax collected at source u/s 31A	0.00
	f)	Refund Adjustment Order No (Details to be entered in box 14F)	0.00
	g)	Works Contract Tax (WCT) TDS	28,821.00
	h)	Total available credit (a+b+c+d+e1+e+f+g)	11,66,216.00
B Total tax payable and adjustment of CST/ET payable against available credit	a)	Sales Tax payable as per box 10 + Purchase Tax payable as per box 11A	10,91,675.00
	b)	Adjustment on account of MVAT payable, if any, as per Return in Form 234 or 235, against the Excess credit as per Form 233.	0.00
	c)	Adjustment on account of CST payable as per return for this period	0.00
	d)	Adjustment on account of ET payable under Maharashtra tax on Entry of Goods into Local Areas Act, 2002 / /Maharashtra Tax on Entry of Motor Vehicle Act into Local Areas Act1987	0.00
	e)	Amount of Sales Tax Collection in excess of the amount of Sales Tax payable, if any (as per Box 10 A)	3,800.00
	f)	Interest Payable	0.00
	f1)	Late Fee Payable	0.00
	g)	Balance: Excess credit [(14A(h)-(14B(a)+14B(b)+14B(c)+ 14B(d)+ 14B(e)+14B(f))+14 B(f1)]	70,741.00
h)	Balance:Tax payable [(14B(a)+14B(b)+14B(c)+ 14B(d)+ 14B(e)+14B(f))+ 14 B(f1)-14A(h)]	0.00	



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C Utilisation of Excess Credit as per box 14B(g)	a)	Excess credit carried forward to subsequent tax period	67,285.00
	b)	Excess credit claimed as refund in this return (Box(14B (g)-14 C(a))	3,456.00
D. Tax payable with return-Cum-Chalan	a)	Total Amount payable as per Box 14 B(h)	0.00
	b)	Amount paid along with return-cum-chalan(Details to be entered in Box 14A)	0.00
	c)	Amount paid as per Revised /Fresh return	0.00
	Chalan / CIN No		Date

E. Details of Amount Paid along with return and /or Amount already Paid

Challan CIN No	Amount (Rs)	Payment date	Name of the Bank	Branch Name
Total	0.00			

F. Details of RAO

RAO No	Amount Adjusted(Rs)	Date of RAO
Total	0.00	



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G. The Statement contained in Box 1 to 14 are true and correct to the best of my knowledge and belief.							
Date of Filing of Return	Date	19	Month	JUL	Year	2017	Place
Name of Authorised Person	VIJAY HARISHCHANDRA JADHAV					Remarks	
Designation	PROPRIETOR					Mobile No	9823351608
E_mail_id*	vijay.jadhav@turnkeyproject.co.in						



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**DEPARTMENT OF GOODS AND SERVICES TAX**

GOVERNMENT OF MAHARASHTRA, INDIA

www.mahagst.gov.in**ACKNOWLEDGEMENT****E - RETURN : FORM 233**

M.V.A.T R.C. Number	27800867464V
C.S.T. R.C. Number	
Name of Dealer	TURNKEY PROJECT SOLUTION
Type of Return	REVISED U/S 20(4)(a)
Periodicity of Return	Revised Quarterly
Financial Year	2016-2017
Period	From 01-JAN-2017 To 31-MAR-2017
Date & Time of submission of Return	19-Jul-17 , 9:58:46 PM
Transaction Id	000007172478
IP	888.88.888.888
Total Amount payable	0.00
Amount already paid	7,00,231.00
Balance amount Payable	0.00
Excess credit carried forward to subsequent Return	67,285.00
Excess credit claimed as refund in this Return	3,456.00

Disclaimer: - This acknowledgment is generated from the information submitted in the return.

This is electronically generated acknowledgment, signature not required.



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FORM 233

Ver 1.8.3

Return of tax payable by a dealer under M.V.A.T.Act, 2002 (See Rule 17, 17A, 18 and 45)

1	M.V.A.T.R.C. No.	27800867464V	C.S.T.R.C. No	27800867464C					
2	Name of Dealer	TURNKEY PROJECT SOLUTION							
3	Type of Return	REVISED U/S 20(4)(a)	Whether First Return ? (In Case of New Registration / Package scheme period)		N				
	Periodicity of Return	Revised Quarterly	Whether Last Return ? (In Case of Cancellation of Registration OR end of package scheme of Incentives)		N				
4.	Period Covered by Return	From	Date	Month	Year	To	Date	Month	Year
			1	APR	2017		30	JUN	2017
5. Business activities include (Please select one or more box, as applicable)	Execution of works contracts and ongoing works Contract, including under composition option	Leasing business	Part of the business activity under composition option (Please tick one or more box, as applicable)						
			Retailer	Restaurant, Club, Caterer etc.	Baker	Second hand motor vehicles			
6. Computation of Net Turnover of Sales liable to tax :(Part A)	Particulars					Amount (Rs)			
	a)	Gross turnover of sales including, taxes as well as turnover of non sales transactions like value of Branch Transfer, Consignment transfers, job work charges etc				81,28,143.00			
	b)	Less:- Turnover of Sales (including taxes thereon) including inter-state Consignment Transfers and Branch Transfers Covered under Form Number 234 or 235				0.00			
	c)	Balance:- Turnover considered under this Form (a-b)				81,28,143.00			
	d)	Add:- Value of Goods return including reduction of sale price on account of rate difference and discount claimed in earlier period but not confirmed by buyer. (Net taxable turnover with tax collected seperately) (Previous period)				0.00			
	e)	Less:-Value of Goods Return within State for Return period excluding taxable turnover with tax				0.00			
	f)	Less:- Credit Note, price on account of rate difference and discount Within State for Return period excluding taxable turnover with tax.				0.00			
	g)	Value of Goods return including reduction of sale price on account of rate difference and discount confirmed by buyer for earlier period. (Net taxable turnover with tax collected seperately) (Previous Period)				0.00			
	h)	Balance:- Turnover of sales including, taxes as well as turnover of non sales transactions like value of Branch Transfer, Consignment transfers, job work charges etc ((c+d)-(e+ f))				81,28,143.00			
	i)	Turnover of sales under composition scheme(s), other than Works Contracts under composition option (Computation of turnover of sales liable to tax to be shown in 8 Part B) NOT DEDUCTED FROM (h)				0.00			
j)	Turnover of sales under Works Contracts under composition option (Computation of turnover of sales liable to tax before sub contractor or principal contractor deduction) NOT DEDUCTED FROM (h)				0.00				



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k)	Turnover of sales (excluding taxes) relating to on-going works contracts (Computation of turnover of sales liable to tax to be shown in 10 Part C) NOT DEDUCTED FROM (h)	0.00
l)	Turnover of sales (excluding taxes) relating to on-going leasing contracts (Computation of turnover of sales liable to tax to be shown in 11 Part D) NOT DEDUCTED FROM (h)	0.00
m)	Balance: Net turnover of sales including, taxes, as well as turnover of non sales transactions like Branch Transfers / Consignment transfers and job works charges , etc (h)	81,28,143.00
n)	Less:-Net Tax amount (Tax included in sales shown in (c) above	4,50,992.00
o)	Total Value in which tax is not collected separately (Inclusive of Tax with gross Amount) NOT DEDUCTED FROM (m)	0.00
p)	Less:-Value of Branch Transfers/ Consignment transfers within the State if the tax is to be paid by an Agent	0.00
q)	Less:-Sales u/s 8 (1) i.e. Interstate Sales including Central Sales Tax, Sales in the course of imports, exports and value of Branch Transfers/ Consignment transfers outside the State	0.00
r)	Less:- Non-taxable labour and other charges / expenses u/r 58(1), cost of land u/r 58(1A), deduction u/r 58(1B) for execution of works contract	0.00
s)	Less:- Amount paid by way of price for sub-contract where tax is borne by sub-contractor	0.00
t)	Less:- Amount paid by way of price for sub-contract where tax is borne by principal contractor	0.00
u)	Less:-Sales of tax-free goods specified in Schedule "A"	0.00
v)	Less:-Sales of taxable goods fully exempted u/s 4I and u/s. 8 other than sales under section 8(1) & covered in Box 6(q)	0.00
w)	Less:-Labour Charges /Job work charges	32,03,404.00
x)	Less:-Other allowable deductions, if any	0.00
y)	Less:- Deduction under Section 3(2)	0.00
z)	Balance: Net turnover of Sales liable to tax [m-(n+p+q+r+s+t+u+v+w+x+y) TO BE SHOWN IN TABLE 7,8,9,10,11,12 & 13	44,73,747.00

7 Computation of Tax under Works Contracts by way of composition option payable under the IVAT Act LESS Value of Goods return including reduction of sale price on account of rate difference and discount		Rate of tax	Turnover of sales liable to tax (Rs.)	Tax Amount (Rs)	
	a)	6.00	20,39,531.00	1,22,372.00	
	b)	13.50	24,34,216.00	3,28,619.00	
	c)	0.00	0.00	0.00	
	d)	0.00	0.00	0.00	
	SUB TOTAL		44,73,747.00	4,50,991.00	
	Computation of Tax under Works Contracts by way of composition (Inclusive of Tax)				
	e)	0.00	0.00	0.00	
	f)	0.00	0.00	0.00	
	g)	0.00	0.00	0.00	
	h)	0.00	0.00	0.00	
	SUB TOTAL		0.00	0.00	
	TOTAL		44,73,747.00	4,50,991.00	



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8	Particulars		Amount (Rs.)
(PART-B) Computation of net turnover of sales liable to tax under composition	A	Turnover of sales (excluding taxes) under composition scheme(s) [Same as 6(i)]	0.00
	B	RETAILER	
	a)	Total Turnover of Sales	0.00
	b)	Less:-Turnover of sales of goods excluded from the Composition Scheme	0.00
	c)	Less:- Allowable deductions etc	0.00
	d)	Balance: Net turnover of sales liable to tax under composition option {a-{b+c}}	0.00
	C	RESTAURANT, CLUB, CATERER ETC	
	a)	Total Turnover of sales.	0.00
	D	BAKER	
	a)	Total Turnover of sales	0.00
	E	SECOND HAND MOTOR VEHICLES DEALERS	
	a)	Total Turnover of sales	0.00
	b)	Less: Allowable reductions/ deductions	0.00
	c)	Balance:Net turnover of sales, liable to tax under composition option (a-b)	0.00
	F	LEASE COMPOSITION DEALER	
	a)	Total Turnover of sales	0.00
	b)	Less: Allowable reductions/ deductions	0.00
	c)	Balance:Net turnover of sales, liable to tax under composition option (a-b)	0.00
	G	Total net turnover of sales liable to tax under composition option [8(B) (d) + 8(C) (a) + 8(D) (a) + 8(E) (c) + 8(F)(c)]	0.00

9	Rate of tax	Turnover of sales liable to tax (Rs.)	Tax Amount (Rs)
Computation of Sales Tax payable by way of composition other than works contract under the MVAT Act LESS Value of Goods return including reduction of sale price on account of rate difference and discount	a)	0.00	0.00
	b)	0.00	0.00
	c)	0.00	0.00
	d)	0.00	0.00
	e)	0.00	0.00
	f)	0.00	0.00
	g)	0.00	0.00
	h)	0.00	0.00
	i)	0.00	0.00
	j)	0.00	0.00
	TOTAL		0.00

10 (PART-C)	Particulars		Amount (Rs.)
Computation of net turnover of sales relating to on-going works contracts liable to tax under section 96(1)(g) of the MVAT Act 2002:	a)	Turnover of sales (excluding tax/composition) relating to on going work contract during the period [same as Box 6(k)]	0.00
	b)	Less:-Turnover of sales exempted from tax	0.00
	c)	Less:-Deduction u/s 6 of the Earlier Law	0.00
	d)	Less:-Deduction u/s.6(A) of the Earlier Law	0.00
	e)	Balance: Net turnover of sales liable to tax/ composition [a-(b+c+d)]	0.00



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11 (PART-D)	Particulars		Amount (Rs)
Computation of net turnover of sales relating to on-going leasing contracts liable to tax under sec 96(10) (f) of the MVAT Act, 2002	a)	Turnover of sales (excluding taxes) Relating to On-going Leasing Contracts [same as Box 6(l)]	0
	b)	Less: Turnover of sales exempted from tax.	0.00
	c)	Balance: Net turnover of sales liable to tax (a-b)	0.00

12	Particulars		Amount (Rs)
Computation of Sales Tax collected separately under the MVAT Act as per box 6(z), 10 (e), 11(c) LESS Value of Goods return including reduction of sale price on account of rate difference and discount		Rate of tax	Turnover of sales liable to tax (Rs.)
	a)	0.00	0.00
	b)	0.00	0.00
	c)	0.00	0.00
	d)	0.00	0.00
	e)	0.00	0.00
	f)	0.00	0.00
	g)	0.00	0.00
	h)	0.00	0.00
	i)	0.00	0.00
	TOTAL		0.00

12A	Sales Tax collected in excess of the amount of tax payable.	1.00
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13	Particulars		Amount (Rs)
Computation of Sales Tax payable in respect of sales effected inclusive of tax under the MVAT Act LESS Value of Goods return including reduction of sale price on account of rate difference and discount		Rate of tax	Turnover of sales liable to tax (Rs.)
	a)	0.00	0.00
	b)	0.00	0.00
	c)	0.00	0.00
	d)	0.00	0.00
	e)	0.00	0.00
	f)	0.00	0.00
	Total		0.00

14	Particulars		Amount (Rs)
Computation of purchases eligible for set-off	a)	Total turnover of purchases including taxes, value of Branch Transfers / Consignment Transfers received and job work charges	28,79,025.00
	b)	Less:- Turnover of Purchases Covered under Form Number 234 or 235	0.00
	c)	Balance:- Turnover of Purchases considered in this Form (a-b)	28,79,025.00
	d)	Less:-Value of goods return, reduction of Purchase price for Return period excluding within State taxable turnover with tax paid separately.	0.00
	e)	Less:- Reduction of Purchase price on account of rate difference and discount for Return period excluding within State taxable turnover with tax paid separately.	0.00
	f)	Less:-Imports (Direct imports)	0.00
	g)	Less:-Imports (High seas purchases)	0.00
	h)	Less:- Interstate purchases of taxable goods against certificate in Form'H'	0.00
	i)	Less:- Within the State purchases of taxable goods against certificate in Form'H'	0.00
	j)	Less:-Inter-State purchases (Excluding purchases against any certificate and declaration in form C, H, F, I)	0.00
	k)	Less:-Inter-State Branch/ Consignment transfers received	0.00



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j)	Less:- Interstate purchases of taxable goods against declaration in Form'C'	18,599.00
m)	Less:- Within the State purchases of taxable goods against declaration in Form'C'	0.00
n)	Less:- Within the State Branch Transfers /Consignment Transfers received where tax is to be paid by an Agent	0.00
o)	Less:-Within the State purchases of taxable goods from un-registered dealers	0.00
p)	Less:- Interstate purchases of taxable goods against declaration in Form'I'	0.00
q)	Less:-Within the State purchases of taxable goods which are fully exempted from tax u/s 41 and u/s 8 but not covered under section 8(1)	0.00
r)	Less:-Within the State purchases of tax-free goods specified in schedule "A"	0.00
s)	Less:- Within the State Labour Job/ Labour charges paid	11,50,000.00
t)	Less:- Within the State Other allowable reductions, if any	15,400.00
u)	Less:-Within the State purchases of taxable goods from registered dealers where tax is not collected separately (Inclusive of tax)	0.00
v)	Less:- Within the State Purchases of Taxable goods purchase from Composition dealer u/s 42(1), (2)	0.00
w)	Less:- Deduction under Section 3(2)	0.00
x)	Balance: Within the State purchases of taxable goods from registered dealers eligible for set-off [c-(d+e+f+g+h+i+j+k+l+m+n+o+p+q+r+s+t+u+v+w)]	16,95,026.00

15 Computation of Purchase Tax payable on the purchases effected during this period or previous periods	Rate of tax	Turnover of Purchases liable to tax (Rs.)	Tax Amount (Rs)
a)	0.00	0.00	0.00
b)	0.00	0.00	0.00
c)	0.00	0.00	0.00
d)	0.00	0.00	0.00
e)	0.00	0.00	0.00
Total		0.00	0.00

16 Tax Rate wise breakup of within State purchase from registered dealers eligible for set-off as per box 14(x) LESS Value of Goods return including reduction of sale price on account of rate difference and discount	Rate of tax	Net Turnover of Purchases (Rs.)	Tax Amount (Rs)
a)	5.00	230.00	11.00
b)	6.00	9,62,729.00	57,764.00
c)	13.50	5,94,090.00	80,202.00
d)	0.00	0.00	0.00
e)	0.00	0.00	0.00
f)	0.00	0.00	0.00
g)	0.00	0.00	0.00
h)	0.00	0.00	0.00
i)	0.00	0.00	0.00
j)	0.00	0.00	0.00
Total		15,57,049.00	1,37,977.00



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17 Computation of set-off claimed in this return	Particulars		Purchase Value(Rs.)	Tax Amount (Rs.)
a)	Within the State purchases of taxable goods from registered/ un registered dealers eligible for set-off as per Box 15 and 16		15,57,049.00	1,37,977.00
b)	Less:- Set-off denial on account of purchases from RCC or Composition dealer		0.00	0.00
c)	Less: Amount of Set-off not admissible u/r 52A		0.00	0.00
c1)	Less: Amount of Set-off not admissible u/r 52B		0.00	0.00
d)	Less: Reduction in the amount of set-off u/r 53 of the corresponding purchase price of (Sch B, C, D & E) goods	Capital Asset	0.00	0.00
		Other than Capital Assets	0.00	0.00
e)	Less: Denial in the amount of set-off u/r 54 of the corresponding purchase price	Capital Asset	0.00	0.00
		Other than Capital Assets	0.00	0.00
f)	Less:- Within the State Purchases of taxable goods from registered dealers under MVAT Act, 2002 and set-off not claimed.	Capital Asset	0.00	0.00
		Other than Capital Assets	0.00	0.00
g)	Less:- Within the State purchases of Capital Asset from registered dealer Set-off withheld for staggered manner			0.00
h)	Set-off available for the period of this return [a-(b+c+d+e+f+g)]			1,37,977.00
i)	Add:- Allowance of set-off reversed in earlier return/s		Capital Assets	0.00
			Other than Capital Assets	0.00
j)	Less:- Reduction u/r 52A, 52B, 53 and denial u/r 54 out of above i		Capital Assets (with staggered Set-off credit)	0.00
			Other than Capital Assets	0.00
k)	Add: Allowance of Set-off not claimed on goods return			0.00
l)	Total Set-off Admissible for the period of this return			1,37,977.00



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18. Computation for Tax payable along with return

A. Aggregate of credit available for the period covered under this return	Particulars		Amount (Rs)	
	a)	Set off admissible as per Box 17 (I)	1,37,977.00	
	b)	Excess credit brought forward from previous return	67,285.00	
	c)	Amount already paid (As per Box 18 E)	2,45,841.00	
	d)	Excess Credit if any , as per Form 234/235, to be adjusted against the liability as per Form 233	0.00	
	e)	Adjustment of ET paid under Maharashtra Tax on Entry of Goods into Local Areas Act, 2002	0.00	
	f)	Adjustment of ET paid under Maharashtra Tax on Entry of Motor Vehicle Act into Local Areas Act, 1987	0.00	
	g)	Amount of Tax deducted at source u/s 31	0.00	
	h)	Amount of Tax collected at source u/s 31A	0.00	
	i)	Refund adjustment order No. (As per Box 18 F)	0.00	
	j)	Total available credit (a+b+c+d+e+f+g+h+i)	4,51,103.00	
B. Total Tax payable and adjustment of CST/ET payable against available credit	a)	Sales Tax payable as per box 7+ Sales Tax payable as per box 9 +Sales Tax payable as per box 12+ Sales Tax payable as per box 13+ Purchase Tax payable as per box 15	4,50,991.00	
	b)	Adjustment on account of MVAT payable, if any as per Return Form 234/235 against the excess credit as per Form 233.	0.00	
	c)	Adjustment on account of CST payable as per return for this period	0.00	
	d)	Adjustment on account of ET payable under Maharashtra Tax on Entry of Goods into Local Areas Act, 2002	0.00	
	e)	Adjustment on account of ET payable under Maharashtra Tax on Entry of Motor Vehicle Act into Local Areas Act, 1987	0.00	
	f)	Amount of Tax Collected in Excess of the amount of Sales Tax payable if any (as per Box 12A)	1.00	
	g)	Interest Payable	0.00	
	h)	Late Fee Payable	0.00	
	i)	Add: Adjustment on account of set-off claimed Excess in earlier return	Capital Assets	0.00
			Other than Capital Assets	0.00
	j)	Reduction u/r 52A, 52B, 53 and denial u/r 54 out of above (i)	Capital Assets (with staggered Set-off credit)	0.00
			Other than Capital Assets	0.00
	k)	Balance: Excess credit =[18A(j)-(18B(a)+18B(b)+18B(c)+ 18B(d)+ 18B(e)+ 18 B(f)+ 18 B(g)+18 B(h)+ 18B(j))]	111.00	
	l)	Balance Amount payable= [18B(a)+18B(b)+18B(c)+ 18B(d)+18B(e)+18 B(f) + 18 B(g) +18 B(h) +18B(j) -18A(j)]	0.00	
C Utilisation of Excess Credit as per box 18B(k)	a)	Excess credit carried forward to subsequent tax period	0.00	
	b)	Excess credit claimed as refund in this return (Box 18 B(k)- Box 18 C(a))	111.00	
D Tax payable with return	a)	Total Amount payable as per Box 18 B(l)	0.00	



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E. Details of Amount Paid along with return and/or Amount already Paid

Challan CIN No	Amount (Rs)	Payment date	Name of the Bank	Branch Name
0000000000000000	0.00			
Total	0.00			

F. Details of RAO

RAO No	Amount Adjusted(Rs)	Date of RAO
0	0.00	
Total	0.00	

G. The Statement contained in Box 1 to 18 are true and correct to the best of my knowledge and belief.

Date of Filing of Return	Date	14	Month	DEC	Year	2018
Name of Authorised Person	VIJAY HARISHCHANDRA JADHAV					
Designation	PROPRIETOR				Mobile No*	9823351608
E_mail_id*	vijay.jadhav@tumkeyprojct.co.in					



000017322286

**DEPARTMENT OF GOODS AND SERVICES TAX**

GOVERNMENT OF MAHARASHTRA, INDIA

www.mahagst.gov.in**ACKNOWLEDGEMENT****E - RETURN : FORM 233**

M.V.A.T.R.C. Number	27800867464V
C.S.T. R.C. Number	27800867464C
Name of Dealer	TURNKEY PROJECT SOLUTION
Type of Return	REVISED U/S 20(4)(a)
Periodicity of Return	Revised Quarterly
Financial Year	2017-2018
Period	From 01-APR-2017 To 30-JUN-2017
Date & Time of submission of Return	14-Dec-18 , 5:35:13 PM
Transaction id	000017322286
IP	888.88.888.888
Total Amount payable	0.00
Amount already paid	2,35,841.00 Tax Department
Balance amount Payable	0.00
Excess credit carried forward to subsequent Return	0.00
Excess credit claimed as refund in this Return	111.00

Disclaimer: - This acknowledgment is generated from the information submitted in the return.

This is electronically generated acknowledgment, signature not required.

:: FINAL/EXIT INTERVIEW DTD. 16.03.2021 ::

Exit/Final interview taken during EA-2000 audit on records M/s.Turnkey Project Solution, Plot No.M-57, MIDC, Waluj, Aurangabad, Aurangabad.

Name of Person to be interviewed	Vijay Harishchandra Jadhav
Designation	Proprietor
PERIOD OF AUDIT	April,15 to June, 2017
DATE OF VISIT	2 nd & 12 th March, 2021
STATUTE (C.EX./S.TAX./OSPCA)	Service Tax
NAME OF SERVICE PROVIDED/RECEIVED.	Works contract under Finance Act, 1994.

The assessee is provider of services of works contract under Finance Act, 1994.

During the course of Audit, during the scrutiny of the records following objections have been noticed by the auditors and the submission made by the assessee against the objections in question and answer are as under.

1. During the scrutiny of the records such as ST-3 return and transport ledger for the audit period, it is noticed that you have not paid the Service Tax on GTA Services under RCM . The details as under :

(Fig in Rs.)

Period	Transportation Charges above Rs.750/-	Taxable value	Service Tax including @15%	Tax Cess
2015-16	43542	13063		1894
2016-17	400729	120219		18033
2017-18	61953	18586		2788
Total	506224	151868		22,715

The total service tax liability of Rs.22,715/- under RCM on account of GTA is recoverable along with the Interest and Penalty and also Late filing of ST-3 Returns. Are you agree with Audit objection?

✓ **Ans: Yes, I agree with the audit objections. I will pay the Service Tax amount alongwith interest & penalty within a week time.**

2. During the scrutiny of record i.e. ST-3, it is noticed that you have supplied the services valued Rs.1,14,000/-to secretary, MSP Mandal Devgiri College Campus, Aurangbad vide invoice no.17/dtd.18.10.2015 without payment of service tax claiming exemption of Service Tax under Notification No.25/2012 dated 20.06.20112. On detailed scrutiny, it is noticed that, you have supplied Fire

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16/3/21

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16/03/2021

Protection System which is not auxiliary educational services therefore, the exemption claimed by you is not admissible therefore, appropriate Service Tax required to be recovered along with Interest and Penalty. The Service Tax liability comes to Rs.15,960/-. Are you agreed with the Audit Objection?

✓ **Ans:** Yes, I agree with the audit objections. I will pay the Service Tax amount alongwith interest & penalty within a week time.

3. During the scrutiny of records, it is noticed that, you are giving a servicers which are taxable and non-taxable. The non-taxable services is mainly trading of goods. On detailed scrutiny, it is noticed that, you are availing common credit of service tax paid on the services which are used for providing taxable as well as non-taxable services. It is also noticed that, you have not maintained the separate account of the Cenvat credit used for taxable and non-taxable services. Hence, you are liable to pay the amount under Rule 6(3) of Cenvat Credit Rules, 2004. The taxable value considered for calculation purpose is 10% of the total value of traded goods in terms of explanation to Rule 6(3) (3D) of Cenvat Credit Rules, 2004. Are you agreed with the Audit Objection?

✓ **Ans:** No, we are not agree with the Audit objections for reversal of 7% as the value traded goods, however, we are ready to pay the amount in accordance with Rule 6(3) (3A) of Cenvat Credit Rules, 2004. As the credit Availment of common credit is very meagar as compare to admissible input credit used for taxable services.

4. During the scrutiny of record, it is noticed that, you are in receipt of Show Cause Cum Demand Notice bearing Sr.No.399/ST/TPI/AC/AUR/20-21 dated 29.12.2020 bearing DIN No.20201266VJ0000222FE6 under which the Assistant Commissioner has demanded the service tax on the difference taxable value declared in MAHAVAT data Vs Taxable value declared in ST-3 Return for the period 2015-16. In view of the above said SCN, Para No.10 it is to state that the data for the 2016-17 and 2017-18 is now submitted by you herewith, therefore, the Service Tax on the difference of taxable value declared in MAHAVAT data Vs Taxable value declared in ST-3 Return for the period 2016-17 needs to be recovered from you. The details calculation is as under :

Ans
16/03/21

Ans
16/03/2021

Period	Taxable value declared in VAT Return for period (excluding VAT)	Taxable value declared in ST-3 Return	Differential Taxable value	Service Tax Payable
2016-17	46355578	8111442	38244136	5736620
2017-18 (Upto June)	4473747	2785570	1688177	253227
Total				59,89,847

Are you agreed with the Audit Objection?

Ans: No, I am not agree with the Audit objections. The Show Cause Notice is issued on the basis of data available on VAT record. We have traded the goods and paid the VAT. The department has not considered the VAT paid by the us and issued the SCN, therefore the objection raised by you is not acceptable.

5. Whether you have uploaded the TRAN-1? if yes please produce copy of the same? Also submit the details of ITC claimed in TRAN-1?

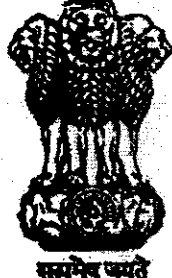
Ans: No, we have not filed the TRAN-1 as there is no Cenvat Credit balance available with us as on 30.06.2017. Our jurisdictional office for GST registration No.27AGRPJ5564D124 is under Center Government authority.

6. Whether you have filled all necessary GST returns till date.

Ans.: Yes, we are filing all GST returns within prescribed time period.

dw
16/05/21.
(P.G. Madale)
Superintendent (AG-11)
GST & Central Excise

16/05/2021
(Mr. Vijay Harishchandra Jadhav)
Proprietor
M/s. Turnkey Project Solution,
Plot No.M-57, MIDC, Wahuj,
Aurangabad,

भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, केंद्रीय उत्पाद तथा सीमा शुल्क बोर्ड, आयुक्तालय, केंद्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवा कर नाशिक लेखापरीक्षा एन - ५, सिडको, टाउन सेंटर, औरंगाबाद - ४३१ ००३	 सत्यमेव जयते	Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Customs, Commissionerate of Central Excise, Customs & Service Tax Nashik Audit N-5, CIDCO, Town Centre, Aurangabad - 431 003
Phone No.0240-2476883	EPABX: 0240-24858 49/52/57/59/63/64	Fax No. 0240-2476885

DIN-20210766VL000031843B


लेखा परीक्षा रिपोर्ट संख्या :24/STAX/NSK/TURNKEY/GR-11/2021-22

1.	निर्धारिती का नाम	: M/s.Turnkey Project Solution, Plot No.M-57, MIDC Area Waluj, Aurangabad-431136
2.	आयुक्तालय, मण्डल तथा रेंज का नाम	: Aurangabad Rural Division, Waluj Range-II
3.	उत्पादित मातृ/services provided/recd	: Works contract under Finance Act, 1994
4.	टैरिफ का शीर्ष	: Finance Act 1994.
5.	मुख्य छूट का सारांश अधिसूचनार्थ	: साथ में सलग्न है ।
6.	अंतिम लेखा परीक्षा का दिनांक	: -----
7.	दिनांक (जिसके लिये वर्तमान लेखा परीक्षा की गयी)	: April-2015 to June-2017
8.	दिनांक (जबकि लेखा परीक्षा की गयी)	: 2 nd and 12 th March, 2021
9.	लेखा परीक्षा अधिकारियों के नाम और:	Shri. P.G. Madale Superintendent, Shri. B.F. Shaikh , Superintendent.

खंड - II				
कार्यसाधक पत्रों के आधार पर _____ लेखा परीक्षा _____ का सारांश				
क्रम संख्या	आपत्तियों का सारांश	आलिप्त राजस्व	निर्धारिती करार है/ नहीं, यदि नहीं तो उसका कारण	विभागीय निर्णय कार्यों सहित
	साथ में सलग्न है ।			

2) ज्यादा अच्छे अनुपालन के लिये वैधानिक प्रबन्धन में पर्याप्त बढोत्तरी तथा संशोधन सहित.

3) आगे के अनुपालन के लिये परीक्षा का विस्तृत विवरण संलग्न है.


 सहायक आयुक्त (लेखा परीक्षा)
 केंद्रीय उत्पाद तथा सीमा शुल्क
 औरंगाबाद

फाईल संख्या : GADT/CnG/ADT/ST/1187/2020-GR-11-CGST-ADT-CIR-3-ADT-NASHIK

औरंगाबाद, दिनांक 28.07.2021

प्रतिप्रेषित: 1) उप/सहायक आयुक्त, केंद्रीय उत्पाद तथा सीमा शुल्क, औरंगाबाद Rural मंडल

2) अधीक्षक, केंद्रीय उत्पाद तथा सीमा शुल्क, रेंज Waluj Range-II, औरंगाबाद-Rural मंडल

3) अधीक्षक, केंद्रीय उत्पाद तथा सीमा शुल्क, लेखा परीक्षा हाउस कीर्पिंग

4) निर्धारिती मास्टर फाईल : अधीक्षक हाउस कीर्पिंग

Service Tax Final Audit Report in r/o M/s.Turnkey Project Solution, Plot No.M-57, MIDC Area Waluj, Aurangabad-431136.

AUDIT GROUP NO.	Audit Group -11
NAME OF THE AUDITORS	Shri. P.G. Madale, Superintendent, Shri. B.F Shaikh, Superintendent.
AUDIT REPORT NO.	24/STAX/NSK/TURNKEY/GR-11/2021-22
NAME OF THE ASSESSEE	M/s.Turnkey Project Solution
ADDRESS OF THE ASSESSEE	Plot No.M-57, MIDC Area Waluj, Aurangabad-431136
ASSESSEE REGISTRATION NO.	AGRPJ5564DSD001
CATEGORY (L / M / S)	S
NAME OF DIVISION & RANGE	Aurangabad Rural Division, Waluj Range-II
CDR CODE (LOCATION CODE)	VJ0203
PERIOD OF AUDIT	April-2015 to June-2017
DATE OF VISIT	2 nd and 12 th March, 2021
STATUTE (C.Ex. / S.Tax)	Service Tax
Services provided/received	Works contract under Finance Act, 1994.

Para No.	Objection Code	Objection in brief	Tax/Duty	Amount
1	CSR 070	Non payment of Service Tax on GTA Service under RCM [Agreed and paid]	Service Tax	Rs.22,715/-
			Interest	Rs.15,198/-
			Penalty	Rs.3,408/-
			Total	Rs.41,321/-

Brief Facts of the Case : During the course of audit and on verification of the records such as ST-3 returns and ledger of transportation for the audit period, it is observed that the assessee has not paid Service Tax of Rs.22,715/- on GTA service valued Rs.506224/-. The taxable value comes to Rs.,151868/- after abetment and total service tax liability including cess comes to Rs.22715/- The assessee is required to discharge the Service Tax liability under RCM on this service as per Notification No. 30/2012 dated 20.06.2012 as amended. Therefore, the assessee is required to pay the Service Tax on the same along with interest & penalty. The details are as under :-

Particulars	Transportation charges above Rs. 750/-	Abetment (70%)	Taxable value(30%)	Service Tax applicable alongwith KKC & SBC
April -15March-16	43542		13063	1894
April -16March-17	400729		120219	18033
April17 to June17	61953		18586	2788
TOTAL	506224		151868	22715

Legal Provision : Provisions of Section 68(1) & Section 73 of the Finance Act, 1994 along with interest under Section 75 of the Finance Act, 1994 & Penalty under Section 78 of Finance Act, 1994.

Contravention : The assessee has contravened the provisions of Section 68(1) & Section 73 of the Finance Act, 1994 along-with interest under Section 75 of the Finance Act, 1994 & Penalty under Section 78 of Finance Act, 1994.

Say of the assessee : The assessee accepted the audit objection & paid entire amount of the service tax along with interest & penalty vide Challan No.2103344622 dated 26.03.2021.

Inference : The assessee has accepted the aforesaid audit objection and paid the dues along with interest and penalty vide Challan No.2103344622 dated 26.03.2021.

Assessee's acceptances/non-acceptances and in case of acceptance payment particulars :

Sr. No.	Description	Amount (Rs.)	Payment Particulars	Remarks	Category
1	Service Tax	22,715/-	vide Challan No.2103344 622 dated 26.03.2021.	Agreed and paid	A
2	Interest	15,198/-			
3	Penalty	3,408/-			
	Total	41,321/-			

Recommendations : The assessee has paid amount of Service Tax on GTA Service under RCM alongwith interest and penalty vide Challan No.2103344622 dated 26.03.2021. The assessee has paid the entire amount. The Para is accepted and settled in the MCM held on 14.07.2021.

Para No.	Objection Code	Objection in brief	Tax/Duty	Amount
2	CSR02	Inadmissible exemption claimed on account supply of Auxiliary educational services [Agreed and paid]	Service Tax	Rs.15960/-
			Interest	Rs.13167/-
			Penalty	Rs.2394/-
			Total	Rs.31,521/-

Brief Facts of the Case During the scrutiny of record i.e. ST-3, it is noticed that you have supplied the services valued Rs.1,14,000/-to secretary, MSP Mandal Devgiri College Campus, Aurangabad vide invoice no.17/dtd.18.10.2015 without payment of service tax claiming exemption of Service Tax under Notification No.25/2012 dated 20.06.2012. On detailed scrutiny, it is noticed that, you have supplied Fire Protection System which is not auxiliary educational services therefore, the exemption claimed by you is not admissible therefore, appropriate Service Tax required to be recovered along with Interest and Penalty. The Service Tax liability comes to Rs.15,960/-

Legal Provision : Provisions of Section 68(1) & Section 73 of the Finance Act, 1994 along with interest under Section 75 of the Finance Act, 1994 & Penalty under Section 78 of Finance Act, 1994.

Contravention : The assessee has claimed inadmissible exemption provided under Notf.no. 25/2012 dated 20.06.2012 and not paid Service Tax on services and contravened the provisions of Section 68(1) & Section 73 of the Finance Act, 1994 along-with interest under Section 75 of the Finance Act, 1994 & Penalty under Section 78 of Finance Act, 1994.

Say of the assessee : The assessee accepted the audit objection & paid entire amount of the service tax along with interest & penalty vide Challan No.2103344622 dated 26.03.2021.

Inference : The assessee has accepted the aforesaid audit objection and paid the dues along with interest and penalty vide Challan No.2103344622 dated 26.03.2021.

Assessee's acceptance / non acceptance and in case of acceptance, payment particulars :-

Sr. No.	Description	Amount (Rs.)	Payment Particulars (GAR 7 Challan No./E-payment with Date)	Remarks	Category (A/B/C/D)
1.	Amount	Rs.15960/-	vide e-challan No.	Agreed and Paid.	A
2.	Interest	Rs.13167/-	2103344622 dated		
3.	Penalty	Rs.2394/-	26.03.2021		

Recommendations : The assessee has paid amount of Service Tax alongwith interest and penalty vide Challan No.2103344622 dated 26.03.2021. The assessee has paid the entire amount. The Para is accepted and settled in the MCM held on 14.07.2021.

Para No.	Objection Code	Objection in brief	Payment	Amount
S.Tax 03	CSR - 073	Trading Activity - Non reversal of Cenvat Credit under Rule 6(3) of Cenvat Credit Rules 2004 Total Rs.1,21,220/- (Agreed and Paid without protest)	Amount	Rs.63,717/-
			Interest	Rs.47,945/-
			Penalty	Rs.9558/-
			Paid/not paid	Paid

Brief Facts of the Case: During the course of audit and on verification of records produced by M/s.Turnkey Project Solution, it is observed that the assessee giving a services which are taxable and non-taxable. The non-taxable services is mainly trading of goods.

"Trading" is an exempted service being a service specified under Section 66D under the negative list of services. Thus the assessee are engaged in manufacture of dutiable products as well as providing "exempted" service. Further, assessee are availing Cenvat Credit on services such as Internet services, telephone service, banking service etc. which are common for providing the exempted "Trading" Services and dutiable goods manufacturing services

On detailed scrutiny, it is noticed that, the assessee availing common credit of service tax paid on the services which are used for providing taxable as well as non-taxable services. It is also noticed that, the assessee not maintained the separate account of the Cenvat credit used for taxable and non-taxable services. Hence, the assessee liable to pay the amount under Rule 6(3) of Cenvat Credit Rules, 2004. The assessee agreed to pay the amount in accordance with Rule 6(3) (3A) of Cenvat Credit Rules, 2004. On being pointed out the assessee paid the entire common cenvat credit availed and utilized on works contract services for the period April-2015 to June-2017 amounting to Rs. 63,717/- alongwith applicable interest and penalty .

Contravention of Act/Rules:- Section 6(3) of Cenvat Credit Rules,2004 .

Say of the Assessee:- The assessee accepted the Audit objection and ready to pay the amount in accordance with Rule 6(3) (3A) of Cenvat Credit Rules, 2004. and paid the amount Rs.63,717/- alongwith interest Rs.47,945/- and penalty of Rs.9,558/- vide e-challan No. 2103344622 dated 26.03.2021 without protest.

Conclusion: The assessee agreed with the audit objection, however they have contended that the will pay the amount only on the basis of common input services used .Kind attention is invited to clarification given under letter F.No. 334/8/2016 -TRU dated 29.02.16 para h(iii) of annexure II it is categorically state that "pay an amount equal to six per cent of value of the exempted goods and seven per cent of value of the exempted services, subject to a maximum of the total credit taken or (b) pay an amount as determined under sub-rule (3A)." Therefore the stand taken by assessee is accepted accordingly. The assessee has accepted the audit objection and paid the amount Rs.63,717/- alongwith interest Rs.47,945/- and penalty of Rs.9,558/- vide e-challan No. 2103344622 dated 26.03.2021 without protest.

Assessee's acceptance / non acceptance and in case of acceptance, payment particulars :-

Sr. No.	Description	Amount (Rs.)	Payment Particulars (GAR 7 Challan No./E-payment with Date)	Remarks	Category (A/B/C/D)
1.	Amount	Rs.63,717/-	vide e-challan No. 2103344622 dated 26.03.2021	Agreed and Paid.	A
2.	Interest	Rs.47,945/-			
3.	Penalty	Rs.9,558/-			

Recommendation: The assessee has paid entire amount alongwith interest and penalty vide Challan No.2103344622 dated 26.03.2021. The Para is accepted and settled in the MCM held on 14.07.2021.

Para No.	Objection Code	Objection in brief	Payment	Amount
S.Tax 04	CSR 070	Short payment of Service Tax (not Agreed and not Paid)	Amount	Rs. 59,89,847
			Interest	Rs.
			Penalty	Rs.
			Paid/not paid	Not Paid

M/s.Turnkey Project Solution engaged in providing services of installation of Commission of Electrical works and Maintenance & repair work is falls under works contract service.

During the scrutiny of record, it is noticed that, assessee issuing two types of invoices one for sale of goods and other for supply of services. The assessee paying a VAT for sale goods and paying a service tax for sale of services.

During the detailed scrutiny it is notice that, in case of 90% transactions the customers has issued common purchase order for supply of goods and for providing the services. In such cases, as per the service tax provision assessee has to pay the service tax on the total value of goods and services after claiming abatement. In the instant case, assessee is paying a service tax on the value of service only.

Clause 44 of section 65B of Finance Act, 1994, defines the Work-Contact as follows:

"works contract" means a contract wherein transfer of property in goods involved in the execution of such contract is leviable to tax as sale of goods and such contract is for the purpose of carrying out construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, alteration of any movable or immovable property or for carrying out any other similar activity or a part thereof in relation to such property.

The provisions of valuation of service are governed by Section 67 of the Act read with Service Tax (Determination of Value) Rules, 2006. As a general rule, value of taxable service is gross amount charged for a service whether in the form of money or otherwise.

Rule 2A(ii) provides that where value has not been determined under Rule 2A(i) as above, the person liable to pay tax on the service portion involved in the execution of the works contract shall determine the service tax payable in the following manner.

With effect from 1st October, 2014 (vide Notification No. 11/2014 Dated 11 July, 2014), In Rule 2A of the Service Tax (Determination of Value) Rules, 2006, category "B" and "C" of works contracts are merged into one single category, with percentage of service portion as 70%; this change has come into effect from 1st October, 2014. This rationalization by way of merger of categories has been made to avoid disputes of classification between these two categories. The new provisions are as under:

S. No.	In case of works contracts entered into -	ST shall be payable on ___ % of the total amount charged for the works contract
A	For execution of Original Works	40%

in case of works contract, not covered under sub-clause (A), including works contract entered into for,-

(i) maintenance or repair or reconditioning or restoration or servicing of any goods; or

B (ii) maintenance or repair or completion and finishing services such as glazing or plastering or floor and wall tiling or installation of electrical fittings of immovable property 70%

Original Work:- (1) "original works" means-

(i) all new constructions;

(ii) all types of additions and alterations to abandoned or damaged structures on land that are required to make them workable;

(iii) erection, commissioning or installation of plant, machinery or equipment or structures, whether pre-fabricated or otherwise;

Total amount:- "total amount" means -

the sum total of the gross amount charged for the works contract and the fair market value of all goods and services supplied in or in relation to the execution of the works contract, whether or not supplied under the same contract or any other contract, after deducting-

(a) the amount charged for such goods or services, if any; and

(b) the value added tax or sales tax, if any, levied thereon.

In view of above legal position. The assessee is require to pay service tax on the value of purchase order issued by customer . the details are as under :-

Period	Taxable value declared in VAT Return for period (excluding VAT)	Taxable value declared in ST-3 Return	Differential Taxable value	Service Tax Payable @15%
2016-17	46355578	8111442	38244136	5736620
2017-18 (Upto June)	4473747	2785570	1688177	253227
Total				59,89,847

Further, it is noticed, that the jurisdictional Assistant Commissioner has issued Show Cause Cum Demand Notice on 29.12.2020 bearing a Sr. No.399/ST/TPI/AC/AUR/20-21 under which they had demanded the service tax on the total value of the works contract indicated in the VAT return for the period of 2015-16. The said data was provided by the MAHAVAT under TPI. While issuing the SCN, the Assistant Commissioner has incorporated para at Sr.No.10 which is reproduced below-

** 10 Whereas it further appears that, the assessee has not furnished such information and records and therefore in absence of such information, this Show Cause Cum Demand Notice, does not cover period 2016-17 & 2017-18 (upto June 2017). The department will consider issue of Show Cause Cum Demand Notice for such period, whenever such information will be provided by the assessee or is available to the department from other sources.**

From the above said para it is clear that, department has to issue Show Cause Cum Demand Notice for the period 2016-17 and 2017-18 (upto June-2017).

Legal Provision : Provisions of Section 68(1) & Section 73 of the Finance Act, 1994 along with interest under Section 75 of the Finance Act, 1994 & Penalty under Section 78 of Finance Act, 1994.

Contravention : The assessee has contravened the provisions of Rule 2A of the Service Tax (Determination of Value) Rules, 2006 alongwith Section 68(1) & Section 73 of the Finance Act, 1994 along-with interest under Section 75 of the Finance Act, 1994 & Penalty under Section 78 of Finance Act, 1994.

Say of the assessee : The assessee has not accepted the audit objection and submitted that The Show Cause Notice is issued on the basis of data available on VAT record. They have traded the goods and paid the VAT. The department has not considered the VAT paid by them and issued the SCN, therefore the objection is not acceptable.


Inference : The assessee has not accepted the aforesaid audit objection therefore SCN to be issued in the matter demanding service tax alongwith interest and penalty.

Assessee's acceptances/non-acceptances and in case of acceptance payment particulars :

Sr. No.	Description	Amount (Rs.)	Payment Particulars	Remarks	Category
1	Service Tax	59,89,847		Not Agreed and not paid	D
2	Interest				
3	Penalty				
	Total	59,89,847			

Recommendations : The assessee has not accepted the aforesaid audit objection therefore SCN to be issued in the matter demanding service tax alongwith interest and penalty. The amount of service tax involved for the period 2016-17 and 2017-18 (upto June-2017) workout to Rs.59.89 Lakhs without considering abatement. The Para is accepted and settled in the MCM held on 14.07.2021 with a direction to issue, SCN. The SCN will be issued in due course.

F.No.GADT/CnG/ADT/ST/1187/
2020-GR-11-CGST-ADT-CIR-3-ADT-NASHIK
Aurangabad, date 28.07.2021


Asstt. Commissioner (Circle-III)
Goods and Service Tax, Audit,
Nashik
Aurangabad Chapter.

Part -II

Summary of major audit objections from the working Paper:


Service Tax Final Audit Report in r/o M/s.Turnkey Project Solution, Plot No.M-57, MIDC Area Waluj, Aurangabad-431136.

Sr. No.	Code No.	Gist of Objection	Revenue Implication (if any)			Assessee's agreement Yes/No. If no reasons for disagreement	Department Conclusion with reasons
			Duty Amt	Interest	Penalty/Late fees		
1	2	3	4	5	6	7	8
Service tax							
01	CSR 070	Non payment of Service Tax on GTA Service under RCM	Rs.22715/-	Rs.15198/-	Rs.3408/-	Yes, The Assessee has agreed and paid the amount vide Challan No. 2103344622 dated 26.03.2021.	The para is accepted in MCM held on 14.07.2021. The para is settled & closed.
02	CSR0 2	Inadmissible exemption claimed on account supply of Auxiliary educational services	Rs.15960/-	Rs.13167/-	R.2394/-	Yes, The Assessee has agreed and paid the amount vide Challan No. 2103344622 dated 26.03.2021.	The para is accepted in MCM held on 14.07.2021. The para is settled & closed.

03	CSR - 073	Trading Activity - Non reversal of Cenvat Credit under Rule 6(3) of Cenvat Credit Rules 2004	Rs.63717/-	Rs.47945/-	Rs.9558/-	Yes, The Assessee has agreed and paid the amount vide Challan No. 2103344622 dated 26.03.2021.	The para accepted MCM held on 14.07.2021. The para is settled & closed.
04	CSR 070	Short payment of Service Tax	Rs.5989847/-	--	--	No, Assessee has not agreed to the objection.	The para is discussed in MCM held on 14.07.2021 and it is decided to issue to SCN .

Suggestions for better compliance including systematic improvement and modification in the legal arrangement. It is advised that file all returns in time and pay all Govt. dues before due dates to avoid penalty/interest

F.No. GADT/CnG/ADT/ST/1187/2020-
GR-11-CGST-ADT-CIR-3-ADT-NASHIK
Aurangabad, date 28.07.2021


Assistant Commissioner (Circle-III)
Goods and Service Tax, Audit,
Aurangabad Chapter.