



भारत सरकार / Government of India

वित्तमंत्रालय, राजस्वविभाग/Ministry Of Finance, Department Of Revenue

OFFICE OF THE COMMISSIONER, CENTRAL GOODS & SERVICE TAX, GST

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DIN 20201266VJ0000332953

SHOW CAUSE-CUM-DEMAND NOTICE

(Sr. No. 14 /ST/TPI/JC/20-21 dated 16.12.2020)

M/s Alpha Super Speciality Hospital, situated at 1 SHYAM NAGAR AMBAJOGAI ROAD LATUR 413512 MAHARASHTRA (hereinafter referred to as “the assessee”), holding Service Tax Registration No. AAIPV4610MSD001 is engaged in providing various taxable services covered under the Finance Act, 1994 (hereinafter referred to as “the Act”).

2. Whereas Value of services as declared by the assessee in Income Tax Return (ITR) and TDS data (Amount paid to the assessee by various parties and Income Tax Deducted at Source by such payers as reflected in Form 26AS under Section 194C, 194H, 194I & 194J of Income Tax Act, 1961), obtained from the Income Tax Department for the FY 2014-15 & 2016-17 was found to be in excess of the value of services declared by the assessee in Form ST-3 for FY 2014-15 & 2016-17 and whereas it was observed that, the net amount paid to the assessee (including TDS deducted but excluding the Service Tax amount, if any) by various parties was in excess of the value of services provided, as declared by the assessee in the ST-3 returns for FY 2014-15 & 2016-17. This indicates suppression of the taxable value by the assessee in Form ST-3 and short-payment/non-payment/evasion of Service Tax. It appears that the differential Service Tax, as indicated in the table in para 7.1 below, is now liable to be paid by the assessee.

3. Further, during the investigation, the Superintendent, CGST & Central Excise, Nanded Urban Range, vide their office letter F. No. LTR/Urban/Enq./TPI-02/2018-19 dt. 12.04.19 requested the assessee to submit relevant / relied upon documents for verification and for furnishing reconciliation in aforesaid cases.

4. Further, in spite of repeated requests vide letters / telephonic reminders, the assessee neither submitted the reconciliation data/requisite information which was called for nonpayment of differential amount of Service Tax along with applicable interest and penalty, for FY 2014-15 & 2016-17. Therefore, it appears that the assessee was not interested in submitting the financial records and 26 AS Statement for the FY 2014-15 & 2016-17. It is also a matter of record that in spite of repeated requests they have not provided details and documentary evidence to reconcile the differences in taxable values. Thus, it is evident that there is an act of omission and commission on the part of the assessee, with intent to evade payment of Service Tax. The non-payment of the Service Tax by the assessee on the differential value i.e. difference in value as per ITR / TDS data vis-à-vis taxable amount shown in ST-3 returns, even after being pointed out by the Department, leads to the conclusion that, in spite of legal provisions to furnish the correct