



भारत सरकार / Government of India

वित्तमंत्रालय, राजस्वविभाग/Ministry Of Finance, Department Of Revenue
OFFICE OF THE COMMISSIONER, CENTRAL GOODS & SERVICE TAX, GST BHAVAN,
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DIN 20201266VJ000000F40B

SHOW CAUSE-CUM-DEMAND NOTICE

(Sr. No. 115/ST/TPI/JC/NED/20-21 dated 24.12.2020)

M/s. MORE CONSTRUCTION, AT TAKALI, NAVIGAON, NANDED, MAHARASHTRA, 431709, registered under Service Tax with Registration No. AAOFM5802GST001 (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”).

2.1 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 2015-16 was obtained. From the said data, it appeared that the assessee is providing Works Contracts Services (both being taxable services under Finance Act, 1994) to its customers. However, on going through the records available, it is observed that the assessee has not filed service tax return for the period 2015-16 nor paid any service tax for the services provided by them.

2.2 In order to further investigate the matter and allow the assessee to present the facts, letter/ email dated 23.09.2020/22.12.2020 were issued to the assessee, calling for relevant/relied upon documents for verification and for furnishing the reason for non payment of service tax.

3. In spite of mails and letters mentioned in aforesaid Para, the assessee neither submitted the requisite information which was called for nor paid the Service Tax along with applicable interest and penalty for FY 2015-16. It appears that the assessee was not interested in submitting the financial records and reconciliation as stated above. 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 value even after being pointed out by the Department, leads to the conclusion that in spite of legal provisions to furnish the correct information to the department, the assessee is not willing to share such correct information with the department.

4. 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 (44) of the Finance Act, 1994. It also appears from the