



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 20201266VJ0000222CC2

SHOW CAUSE-CUM-DEMAND NOTICE

(Sr. No. 72/ST/TPI/JC/NED/HNGL/20-21 dated 23.12.2020)

M/s R. B. KAYAL, 3 167, KAYAL, POST OFFICE ROAD, NEAR JAIN MANDIR, HINGOLI – 431513, MAHARASHTRA, unregistered under Service Tax, having PAN No. AACFR8614F (hereinafter referred to as “the assessee”), is engaged in providing services including taxable supply 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 Taxable services, 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 Taxable services under Finance Act, 1994 to its customers. However, on going through the records available, it is observed that the Tax payer was unregistered under Service tax regime during the relevant period.

2.2 Whereas it further appears on scrutiny of the said data that the Assessee was not registered under Finance Act, 1944 (hereinafter referred to as ‘Act’) even though the taxable services were provided by the assessee. To obtain the reason for not taking registration for payment of Service Tax, **letters / mails dated 19.10.2020 & 08.12.2020**, were issued to the assessee and various information and details were called for.

3. In spite of mails mentioned in aforesaid Para, the assessee neither submitted the requisite information which was called for nor explained the reasons for not taking Service Tax registration under the Act, even the assessee had declared Turnover in MAHAVAT Return exceeding Rs 10 lakhs. Notification No. 33/2012 dated 20.06.2012, exempts the value upto 10 lakhs from payment of Service Tax and person providing services upto 10 lakhs need not take registration under the Act as envisaged under Section 69 of the Act. 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 appears from the MAHAVAT data that the assessee is engaged in providing Taxable Services in addition to any other service the assessee may be providing.