



भारत सरकार  
GOVERNMENT OF INDIA  
आयुक्त का कार्यालय  
OFFICE OF THE COMMISSIONER  
केंद्रीय बस्तु और सेवा कर, कोलकाता लेखा परीक्षा- I आयुक्तालय,  
CGST & CX, KOLKATA AUDIT-I COMMISSIONERATE,  
जीएसटी भवन, 6 वीं मंजिल, 180, शांतिपल्ली, राजदांगा मैन रोड, कोलकाता- 700107  
GST BHAWAN, 6<sup>th</sup> Floor, 180, SHANTIPALLY, RAJDANGA MAIN ROAD,  
KOLKATA-700107



DIN 20220361WG0000555B70

RTI Matter

### उद्देशिका

सूचना का अधिकार अधिनियम, 2005 की धारा 19(1) के तहत, आवेदक, यदि इस आदेश से व्यथित है, तो इस आदेश की प्राप्ति से तीस दिनों (30 दिनों) के भीतर अपीलीय प्राधिकारी यानी संयुक्त आयुक्त सीजीएसटी और सीएक्स, कोलकाता लेखा परीक्षा- I आयुक्तालय, कोलकाता को अपील कर सकता है।

### PREAMBLE

Under Section 19 (1) of the Right to Information Act, 2005, the applicant, if aggrieved by this order, can prefer an appeal within **thirty days (30 days) from the receipt of this order** to the Appellate Authority i.e. Joint Commissioner CGST & CX, Kolkata Audit-I Commissionerate, Kolkata .

कार्यालय पंजीकरण संख्या 21/कोल लेखा परीक्षा-I/आरटीआई/2021-22 दिनांक 22/02/2022

आदेश पारित श्री. के के नंदी, सहायक आयुक्त, सीपीआईओ, केंद्रीय कर आयुक्त का कार्यालय, सीजीएसटी और सीएक्स ऑडिट-I आयुक्तालय, कोलकाता।

Office Registration No.21/Kol Audit- I/RTI/2021-22 dated 22/02/2022

Order passed by Shri. K.K.Nandi, Assistant Commissioner, CPIO, Office of the Commissioner of Central Tax, CGST & CX Audit-I Commissionerate, Kolkata

संदर्भ: आरटीआई अधिनियम, 2005 - श्री गोपाल कुमार चौधरी द्वारा दायर आवेदन पंजीकरण संख्या 13/RTI/S/CGST & CX/Kol/2022 दिनांक 11/02/2022 - सहायक आयुक्त सीपीआईओ (आरटीआई) सीजीएसटी और सीएक्स, कोलकाता दक्षिण आयुक्तालय से प्राप्त

Ref: RTI Act, 2005 – Application Registration No. 13/RTI/S/CGST & CX/Kol/2022 dated.11/02/2022 filed by Sri Gopal Kumar Chowdhury - Received from Assistant Commissioner CPIO (RTI) CGST & CX, Kolkata South Commissionerates - reg.

\*\*\*\*\*

This is to inform you that the referred RTI application under Registration No. 13/RTI/S/CGST & CX/Kol/2022 dated 11/02/2022 of Sri Gopal Kumar Chowdhury pertains to refund of excess amount paid

I/670987/2022

during the discharge of his Service Tax liability under Voluntary Compliance Encouragement Scheme, 2013. The desired report in respect of Audit –I-Commissionerate may please be treated as 'NIL' as the processing of refund matters does not pertain to Audit Commissionerate.

भवदीय /Yours faithfully,

**Signed by Kanchan Kanti  
Nandi**

**Date: 02-03-2022 11:11:50**

(कांचन कान्ति नन्दी)

(Kanchan Kanti Nandi)

सी.पी.आई.ओ. एवं सहायक आयुक्त

CPIO & Assistant Commissioner

कोलकाता लेखा परीक्षा -I, सीजीएसटी एवं सीएक्स आयुक्तालय, कोलकाता  
Kolkata Audit – I, CGST & CX Commissionerate, Kolkata

To

Shri Gopal Kumar Chowdhury  
56 Hazra Road, Ballygunge,  
Kolkata-700019,  
West Bengal, India



Copy forwarded to:

1. The Assistant Commissioner & CPIO (RTI) CGST & CX, Kolkata South Commissionerate w.r.t GEXCOM/RTI/APP263/2022-TECH-O/o COMM-R-CGST-KOLKATA(S)/13408 dated 16.02.2022 for information and necessary action please.
- ✓ 2. The Superintendent (System) Kolkata Audit – I CGST & CX Commissionerate Kolkata along with copy of RTI Application for sending the same from official e-mail i.e. NIC/GOV mail of Kolkata Audit-I Commissionerate, CGST & CX to (i) [kolsouth.gst@gov.in](mailto:kolsouth.gst@gov.in) for further uploading to the Zonal Website i.e. [cgstkolkata.gov.in](http://cgstkolkata.gov.in). (ii) Shri Gopal Kumar Chowdhury his email i.d. [gopalchowdhurylbs@gmail.com](mailto:gopalchowdhurylbs@gmail.com)



*Most Urgent*  
*KR*  
*17/02/2022*  
*Subek (RTI)*



GOVERNMENT OF INDIA  
OFFICE OF THE COMMISSIONER OF KOLKATA SOUTH CGST & CX: KOLKATA  
GST BHAWAN: 3<sup>rd</sup> Floor, 180, RAJDANGA MAIN ROAD: SHANTIPALLY: KOLKATA-700107

GEXCOM/RTI/APP/263/2022-TECH-O/o COMM-R-CGST-KOLKATA(S) /13408

Date:

16 FEB 2022

To

✓ The CPIO & Assistant Commissioner  
CGST & CX,  
Kolkata Audit – I Commissionerate.  
GST Bhawan, Kolkata – 700107.

Sir/Madam,

Sub: Application seeking information under RTI Act, 2005 filed by Sri Gopal Kumar Chowdhury dated 11.02.2022-reg

Please find enclosed herewith one RTI application dated 11.02.2022 filed by Sri Gopal Kumar Chowdhury, 56 Hazra Road, Ballygunge, Kolkata-700019 which was received by this office on 14.02.2022 and registered by this office vide registration No. 13/RTI/S/CGST & CX/Kol/2022.

The RTI application is being transferred to you under sec. 6(3) of the RTI Act, 2005 as the information being sought pertains to Audit-I Commissionerate for supplying the desired information, after examining carefully the aspects of confidentiality and fitness of disclosure in terms of the provisions of the RTI Act, 2005 and various decisions of CIC, directly to the applicant within the stipulated time provided under the Act and after taking care of Rule 4 of the Right to Information (Regulation of Fee and Cost) Rules, 2005 under intimation to the undersigned.

Encl: As above – 07(Seven) Sheets.

Yours faithfully,

Assistant Commissioner & CPIO (RTI)  
CGST & CX, Kolkata South Comm't. Kolkata.

5808  
19/02



C. No. : As above

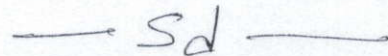
Dated :

Copy for information to :-

1. Sri Gopal Kumar Chowdhury, 56 Hazra Road, Ballygunge, Kolkata-700019

Sir, in case of filing RTI first appeal, you are requested to apply it directly before the First Appellate Authority of the Commissionerate where your RTI application is being transferred u/s. 6(3) of the RTI Act, 2005 as this office cannot transfer RTI First Appeal application to another First Appellate Authority [Reference : The FAA, CIC in the matter of Sri Freddy Pareira file No. CIC/AA/A/2013/22-Decision dated 23/02/2013]

Yours faithfully,



Assistant Commissioner & CPIO (RTI)  
CGST & CX, Kolkata South Comm't.  
Kolkata.



**Gopal Kumar Chowdhury**

56 Hazra Road,  
Ballygunge-700019, Kolkata  
West Bengal, India

**SPEED POST**

**Dated: 11/02/2022**

**To**  
**The Central Public Information Officer**  
**Right to Information Act, 2005**  
**Office of the Commissioner of Service Tax-II, Kolkata**  
**Kendriya Utpad Shulk Bhawan**  
**180, Shanti Pally, Rajdanga Main Road**  
**Kolkata – 700107, West Bengal, India**



**Sub: REQUEST FOR INFORMATION**

From the enclosed copy of letter dated 31-03-2015 ( Annexure – ‘A’) it is evident that the author of the letter admitted my total liability under Voluntary Compliance Encouragement Scheme, 2013 Rs. 53,11,730/- ( Rupees Fifty Three Lakhs Eleven Thousand Seven Hundred Thirty) only was duly discharged by me.

The enclosed copy of prescribed Form VCES-3 (Annexure – ‘B’) shows that the concerned designated authority duly acknowledged my total payment of Rs. 58,28,930/- (Rupees Fifty Eight Lakhs Twenty Eight Thousand Nine Hundred Thirty) only against my total liability during the period under assessment as referred in paragraph number 1 herein before i.e. an excess of Rs. 5,17,160/- (Rupees Five Lakhs Seventeen Thousands One Hundred Sixty) only.

From the enclosed copy of my letter dated 26-07-2021 (Annexure –‘C’) it would be seen that by the said letter request was made inter alia to refund my said excess payment with statutory interest. But till date, the said earnest request of senior citizen of India has not been attended causing immense inconveniences.

Kindly inform the fate of my aforesaid request for refund with interest and the time within which the proposed refund with the interest will be credited in my bank account no. 08010100004146 or issue a cheque in my favour.

Thanking you

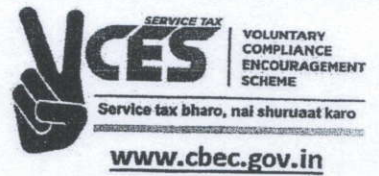
Gopal Kumar Chowdhury

Enclosed:

- 1) One I.P.O. of Ten only being the prescribed R.T.I. fee
- 2) Photocopy of annexures ‘A’, ‘B’, ‘C’ respectively referred above.
- 3) Photocopy of annexures ‘D’ final audit report (F.A.R.) dated 06.01.2022 for the period from April 2016 to June 2017



ANNEXURE -A'



GOVERNMENT OF INDIA  
OFFICE OF THE COMMISSIONER OF SERVICE TAX-II, KOLKATA,  
KENDRIYA UTPAD SHULK BHAWAN, 3<sup>RD</sup>FLOOR,  
180, SHANTIPALLY, RAJDANGA MAIN ROAD, KOLKATA-700107

C. No. V (30)1983/Chowdhury/VCES/ST/Tech/Kol/13/6148 Dated: 31.03.2015

To  
M/S G. Chowdhury & Associates  
(Prop:- Gopal Kumar Chowdhury),  
17A, G. C. Bose Road, Entally,  
Kolkata-700014

Dear Sir(s),

**Sub: Acknowledgement of discharge under Voluntary Compliance Encouragement Scheme, 2013-regarding.**

Please refer to your letter dated 24.06.2014 inter-alia intimating payment particulars towards discharge of your declared service tax liability under Voluntary Compliance Encouragement Scheme, 2013 amounting to Rs.53,11,730/-(Rupees fifty three lakh eleven thousand seven hundred thirty) only.

Now, in compliance to sub-section (7) of section 107 of the Finance Act, 2013, acknowledgement of discharge in form VCES-3 is enclosed for your information and necessary record. If there is any discrepancy between the information furnished in VCES-1 and discharge certificate in VCES-3, you are requested to contact the undersigned immediately.

Encl: As above (1 sheet).

Yours sincerely,

*[Handwritten signature]*

(AMITAVA BHATTACHARJEE)  
ASSISTANT COMMISSIONER,  
DESIGNATED AUTHORITY(VCES),  
SERVICE TAX-II, KOLKATA.

*[Handwritten signature]*



## FORM VCES-3

## ACKNOWLEDGEMENT OF DISCHARGE

**[Issued under sub-section (7) of section 107 of the Act]**

**[See rule 7]**

No.	D	I	S	O	1	5	1	6
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**This acknowledgment or discharge has been issued under sub-section (7) of section 107 of the Act, to ACKNOWLEDGE that the tax dues declared under sub-section (1) of section 107 of the Act have been paid, in respect of declaration so made as per the following details.**

1	Declaration No	K	O	L	1	9	8	5
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Date	3	0	1	2	1	3
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2 Name of the District: \_\_\_\_\_

[illegible]

3	Address of the declarant
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[illegible]

4 **STC No.**

A	C	M	P	C	1	4	6	4	A	S	D	0	0	1
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<b>5</b>	<b>Tax dues declared under the Scheme</b>
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0	0	5	3	1	1	7	3	0
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6	Payment of tax dues
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A	Tax dues paid on or before 31.12.2013
1	1
2	2
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100	100

0	0	2	6	6	1	0	0	0
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**B** Tax dues paid after 31.12.2013 but on or before 30.6.2014

0	0	2	6	5	0	7	3	0
---	---	---	---	---	---	---	---	---

**C** Tax dues paid after 30.06.2014 but on or before 31.12.2014

**D** Interest paid under section 107 (4) on amount mentioned at '6C'

E	Total amount paid (A+B+C+D)
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0	0	5	3	1	1	7	3	0
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7 Details of challan(s)

Challan No(s)(CIN)					
0000144	31122013	00012,	0001401	21012014	00011,
0001401	21012014	00010,	0001401	21012014	00009,
0001401	21012014	00008,	0000144	03042014	00017,
0000144	03042014	00018,	0001401	29032014	00025,
0001401	29032014	00024,	0001401	29032014	00023,
0001401	29032014	00028,	0001401	29032014	00027,
0001401	29032014	00026,	0000144	26042014	00015,
0000144	26042014	00014,	0000144	26042014	00016,
0000144	26042014	00013,	0000144	26042014	00011,
0000144	26042014	00012,	0000144	14052014	00006,
0000144	14052014	00007,	0000144	14052014	00001,
0000144	14052014	00002,	0000144	14052014	00003,
0000144	14052014	00004,	0000144	14052014	00005,
0000144	24052014	00008,	0000144	24052014	00009,
0000144	25052014	00006,	0000144	24052014	00007,
0000144	24052014	00004,	0000144	24052014	00005,
0000144	27052014	00003,	0000144	24052014	00003,
0000144	31052014	00007,			

Amount(Rs.)

2661000, 84730, 84730, 84730, 74670,  
94300, 94040, 95000, 95000, 95000,  
95000, 95000, 95000, 95000, 95000,  
95000, 95000, 95000, 95000, 95000,  
95000, 95000, 95000, 95000, 95000,  
95000, 95000, 95000, 95000, 95000,  
95000, 95000, 95000, 95000, 85730  
respectively.

**Total-5828930**

**VCES amount – 5311730**

**Rupees fifty three lakh eleven thousand seven hundred thirty only.**

ए. धरेंद्राजी  
सहायक आयुक्त (एस.आई.भी.)  
सेवाकर-11, कोलकाता

(AMITAVA BHATTACHARJEE) Bhattacharje  
Name and seal of designated authority (SIV)

Service Tax Date: 02.2015

**Place:** Kolkata



ANNEXURE - 'C'

From :-

For G Chowdhury and Associates.  
56 Hazra Road, Ballygunge, Kolkata,  
West Bengal-700019

Date:-26/07/2021

To

The Assistant Commissioner (Circle-VII)  
CGST & CX  
Circle-VII, Group -34  
GST BHAWAN:ROOM NO.-701 :7th Floor.  
Kolkata Audit-1 Commissionerate  
180 Rajdanga Main Road,  
Shantipally,  
Kolkata-700107.

Your ref. no:- C.No.V(8)37/kol/-Audit-1/C-7/Gr.34/GC&A/21-22/242 dated :16-04-2021 DIN  
NO.20210461WG000000ED7A

Sub: Submission of additional documents as requisitioned on 13.07.2021 (Reg no.  
pACMPC1464AST001)

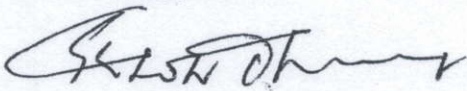
Respected Sir,

With due respect it is submitted that as per your requisition I hereby file the following additional documents for your kind consideration:-.

1. Duly filled up annexure- S.T.-1.
2. Copy of S.T.-3 Return for the period 1<sup>st</sup> April 2016 to 30<sup>th</sup> September 2016.
3. Statement of payment received as reflected in 26AS for the periods 1<sup>st</sup> October 2016 to 31<sup>st</sup> March 2017 and 1<sup>st</sup> April 2017 to 30<sup>th</sup> June 2017.
4. Photocopies of form no. 26As for the F.Y. 2016-2017 and for 2017-2018.
5. G.A.R.-7 copies of challans showing payments for 2016-2017 and for April 2017 to June 2017.
6. Copy of S.T.-1.

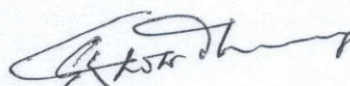
Pertinent to the record during the financial year 2016-2017 Vidya Mandir Society issued me a cheque no. 001959 dated 31.03.2017 drawn on ICICI Bank which was deposited by me on 4<sup>th</sup> April 2017 and it has been reflected in my bank statement of HDFC bank statement for 2017-2018. Photocopy of bank statement is enclosed for your ready reference. The said Vidya Mandir Society duly showed the said payment in their accounts in financial year 2016-2017 and the said figure find in 26As for F.Y. 2016-2017 (A.Y. 2017-2018). Kindly acknowledge the receipt of the above referred documents and complete my assessments scrutiny for both the years and at the earliest by refunding excess amount deposited by me with statutory interest.

Thanking you,



For G Chowdhury and Associates.

26/07/2021



Received  
Dina Nath Kar  
26/07/21

Dina Nath Kar / दीना नाथ कर  
Superintendent / अधीक्षक  
Group-34, Circle-VII/ सर्कल-VII  
सी.जी.एस.टी. एवं सी.एस. कोलकाता लेखा परीक्षा-1 आयुक्तलय  
CGST & CX, Kolkata Audit-1 Commissionerate, Kolkata



ANNEXURE - 'D'



NATION  
TAX  
MARKET

GOVERNMENT OF INDIA  
OFFICE OF THE COMMISSIONER OF CGST & CX  
KOLKATA AUDIT-I COMMISSIONERATE  
CIRCLE-VII, GROUP -34

GST BHAWAN: ROOM NO.-701: 7<sup>TH</sup> FLOOR,

180, RAJDANGA MAIN ROAD: SHANTIPALLY: KOLKATA-700107

C. No.V (8)37/Kol-Audit-1/C-7/Gr.34/GC&A/21-22/ 5201  
DIN :- 20220161WG000000D04C

Dated: 05.01.2022

06.01.2022



To,  
M/s. G. CHOWDHURY & ASSOCIATES,  
(STC No. ACMPC1464AST001)  
56, HAZRA ROAD, BALLYGUNGE, Kolkata,  
West Bengal, 700019.

Gentleman,

Final Audit Report (FAR)

During the course of audit for the period from April, 2016 to June 2017 conducted at this office on 16.08.2021 & 18.08.2021, one (02) audit objections were issued to you.

You have agreed with the contentions of the Memo and paid all the dues along with appropriate interest and penalty.

The said Memo was converted into Draft audit report (DAR) vide No. 203/2021-22 and was placed in the Monitoring Committee Meeting.

The Chairman (Commissioner of the Audit-1 Commissionerate) of the said meeting has been pleased and agreed with the proposal of the Auditors as mentioned in the above mentioned DAR and settled the issues accordingly.

Copy of minutes of the MCM is enclosed for your information please.

Enclo: As above  
(02) Sheets

Yours sincerely,

*Dina Nath Kar*  
05/01/2022

(Dina Nath Kar)  
Superintendent,  
CGST & CX, Circle - 7,  
Group-34

Kolkata Audit - I Comm'te, Kolkata

5400  
28/01

*G. Chowdhury*



Audit Plan Register No.*		202/2021-22													
Objection Code as per Annexure T of CEAM and Ann. XI of STAM:	Gist of Objection														
ST-CSR099 Issues not specified above resulting in non-payment or short payment of Service Tax	<p>In course of Audit under E.A-2000, on scrutiny of ST-3 returns with payment challans, ledger of consultancy charges/legal expenses, for the financial years 2016-17, it has been observed that M/s. Parul Farms Pvt. Ltd. had incurred expenses towards Legal charges paid to an individual advocate. As per Sl. No. 5 of notification No. 30/2012-ST dated 20.06.2012 effective from 01.07.2012, the services provided or agreed to be provided by individual advocate by way of legal services to any business entity located in the taxable territory, 100% service tax is payable by the recipient of service in the category of "Legal consultancy service" under reverse charge mechanism (RCM) under Section 68(2) of the Finance Act, 1994 read with Rule 6 of Service Tax Rules, 1994, but they failed to do so. The details are as under:-</p> <table border="1"> <thead> <tr> <th>Month</th> <th>Amount of legal expenses (In Rs.)</th> <th>Rate of Service Tax incl. cess</th> <th>Service tax incl. cess payable (In Rs.)</th> </tr> </thead> <tbody> <tr> <td>Mar,2017</td> <td>10,002/-</td> <td>15.00%</td> <td>1501/-</td> </tr> <tr> <td></td> <td></td> <td></td> <td>1501/-</td> </tr> </tbody> </table> <p>In view of the above, they were requested to pay Service Tax including Cess amounting to Rs.1,501/- under Section 73 of the Finance Act, 1994 along with appropriate interest and penalty under Sections 75 and 78 respectively of the said Act.</p>			Month	Amount of legal expenses (In Rs.)	Rate of Service Tax incl. cess	Service tax incl. cess payable (In Rs.)	Mar,2017	10,002/-	15.00%	1501/-				1501/-
Month	Amount of legal expenses (In Rs.)	Rate of Service Tax incl. cess	Service tax incl. cess payable (In Rs.)												
Mar,2017	10,002/-	15.00%	1501/-												
			1501/-												
Revenue involved	Detection		Recovery												
	Tax (In Rs.)	Interest (In Rs.)	Penalty (In Rs.)												
	1,501/-	989/-	226/-												
			Cash (In Rs.)												
			2,716/-												
			Credit												
			-												
<p><b>Assessee's reply:</b> In response to Audit Observation dated 17.08.2021, the assessee has paid Rs. 1,501/- as tax Rs. 989/- as interest Rs. 226 - as Penalty CTN No.20210819153231498687 dated 19.08.2021.</p> <p><b>Auditor's view:</b> Since the assessee has paid the Service Tax along with interest and penalty to the Govt. Exchequer which has been verified and found in order, the para may be accepted and treated as settled.</p>															
Status of para		The para is accepted and settled.													

28. DAR NO : 203/2021-22  
M/s. G CHOWDHURY & ASSOCIATES

AUDIT REPORT FORMAT FOR EA-2000					
PART-A	GENERAL INFORMATION				
A1	Assessee Code*	ACMPC1464AST001	A2	Statute of Audit*	Service Tax
A3	Audit Dates*				
	From (DD/MM/YYYY)	16.08.2021 & 18.08.2021	To (DD/MM/YYYY)	16.08.2021 & 18.08.2021	
A4	Audit Period*				
	From (MM/YYYY)	04/2016	To (MM/YYYY)	06/2017	
A5	Date of issuance of letter for conducting Audit (DD/MM/YYYY)		02.08.2021		
A6	Date of Issue of Audit Report (DD/MM/YYYY)*				
A7	Audit Group No.*		34		
A8	Audit Plan Register No.*		203/2021-22		



Objection Code as per Annexure T of CEAM and Ann. XI of STAM:	Gist of Objection				
ST-CSR099 Issues not specified above resulting in non-payment or short payment of Service Tax	In course of Audit under E.A-2000, on scrutiny of income ledger vis-à-vis form 26AS it has been observed that they had earned Rs. 2,04,000/- for the period April, 2016 to June, 2017 for providing Technical Service to M/s Kothari & Associates ; but, Service tax was not paid to govt. exchequer. In view of the above, they were requested to pay <b>Rs. 30,600/- Rupees Thirty thousand six hundred only</b> ) under Section 73 of the Finance Act, 1994 along with appropriate interest and penalty under Sections 75 and 78 respectively of the said Act.				
Revenue involved	Detection			Recovery	
	Tax (In Rs.)	Interest (In Rs.)	Penalty (In Rs.)	Cash (In Rs.)	Credit
	30,600/-	19,544/-	4,590/-	54,734/-	-
<b>Assessee's reply:</b> In response to Audit Observation dated 18.08.2021, the assessee has paid Rs. 30,600/- as Service tax, Rs. 19,544/- as interest & Rs. 4,590/- as Penalty vide CIN No.20210823160112720350 dated 23.08.2021.					
<b>Auditor's view:</b> Since the assessee has paid the Service Tax along with interest and penalty to the Govt. Exchequer which has been verified and found in order, the para may be accepted and treated as settled.					
<b>Status of para</b>			<b>The para is accepted and settled.</b>		

ParaB2	Objection Code as per Annexure T of CEAM and Ann. XI of STAM:	Gist of Objection			
	ST-CSR072: Short payment of interest on delayed payment of service tax	In course of Audit under E.A-2000, on scrutiny of ST-3 returns and payment challans for the financial years 2016-17, it has been observed that they had made payment of service tax beyond due dates on a few occasions, resulting in delayed payment, for which they were required to pay interest under Section 75 of the Finance Act, 1994; but, they failed to pay total interest. On calculation, the short payment of interest comes to <b>Rs. 650/-</b> for delayed payment of Service Tax during the financial Year 2016-17. In view of the above, they were requested to pay <b>Rs. 650/-(Rupees six hundred fifty only)</b> as interest under Section 75 of the said Act.			
Revenue involved	Detection			Recovery	
	Tax	Interest (In Rs.)	Late fee (In Rs.)	Cash (In Rs.)	CENVAT
	NIL	650/-	NIL	650/-	NIL
<b>Assessee's reply:</b> In response to Audit Observation dated 18.08.2021, the assessee has paid Rs. 650/- as interest vide CIN No.20210823160112720350 dated 23.08.2021.					
<b>Auditor's view:</b> Since the assessee has paid the Service Tax along with interest and penalty to the Govt. Exchequer which has been verified and found in order, the para may be accepted and treated as settled.					
<b>Status of para</b>			<b>The para is accepted and settled.</b>		

29. DAR NO : 376/2020-21

M/s. HIND RECTIFIERS LIMITED

AUDIT REPORT FORMAT FOR EA-2000					
PART-A	GENERAL INFORMATION: M/s. Hind Rectifiers Limited. 20 <sup>th</sup> floor, 33A, Jawaharlal Nehru Road, Park Street, Little Russel Street, Kolkata-700071 (small)				
A1	Assessee Code*	AAACH1781QSD007	A2	Statute of Audit*	Service Tax
A3	Audit Dates*				
From (DD/MM/YYYY)		19.10.2020	and (DD/MM/YYYY)		19.10.2020