

2205
10.2.2021
Supdt. (RTI) 948
10/02/2021



GOVERNMENT OF INDIA
OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST & CENTRAL TAX
KOLKATA-NORTH COMMISSIONERATE, GST BHAWAN KOLKATA-NORTH
1ST FLOOR: 180, SHANTIPALLY, RAJDANGA MAIN ROAD, E.M BYPASS KOLKATA-700107

C. No.V(30)21/RTI/HQ/CGST & CX/Kol North/2021 / 2751

Dated:

10 FEB 2021

To
The Deputy Commissioner of CGST & CX,
Head Quarters System,
Kolkata - North Commissionerate.

Sir,

Sub: -Information under RTI Act, 2005-Corres.Reg.

Enclosed please find herewith the copy of the RTI application dated-13.01.2021 filed by Sarbari Datta, 10, Kiran Shankar Roy road, Kolkata 700001 and the copy of the reply given by the CPIO & Assistant Commissioner, CGST&CX, BBD Bag-I Division, Kolkata North Commissionerate.

It is to mention that the said RTI application was directly filed before the CPIO & Assistant Commissioner, CGST&CX, BBD Bag-I Division, Kolkata North Commissionerate. Subsequently, the CPIO & Assistant Commissioner, CGST&CX, BBD Bag-I Division, Kolkata North Commissionerate has forwarded a copy of the RTI application and its reply.

This is for your kind information and necessary uploading at your end.

Encl: 15(Fifteen) Sheets.

Yours faithfully,

(U.S.SAHA)
10/02/2021

CPIO & Assistant Commissioner
HQ, RTI Cell
CGST: Kol-North Comm'te.

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04.2.21



GOVERNMENT OF INDIA
OFFICE OF THE ASSISTANT COMMISSIONER OF CENTRAL TAX,
BBD BAG – I DIVISION, CGST & CX KOLKATA NORTH COMMISSIONERATE,
GST BHAWAN, 180, SHANTIPALLY, RAJDANGA MAIN ROAD, KOLKATA –700107

C. No. V(30)01/RTI/BBD Bag-I/Kol-North/19-20/ Part II/

Date :03.02.2021

To
Sarbari Datta , Advocate,
10, Kiran Shankar Roy Road,
Ground Floor,
Kolkata - 700001

Subject- RTI application dt. 13.01.2021 filed by Sarbari Datta,10, Kiran Shankar Roy Road,
Ground Floor, Kolkata - 700001 –received under the RTI Act, 2005- Reg.

Please refer to your RTI application dt. 13.1.2021 seeking information under the RTI Act,
2005, on the above subject. The reply of the RTI application is as under: -

“A (1) Yes. A (2) Yes. (B) RTI Act is for providing information as per the Act not for seeking
explanation as appears to have been done”

In case of any grievance or dissatisfaction with the information, an appeal may be
preferred within 30 days of the receipt of the information before the 1st Appellate Authority, Shri.
Rahul Mahato, Joint Commissioner, CGST & CX., Kolkata North Commissionerate, O/o, The Principal
Commissioner of CGST & CE., Room No.- 117, GST Bhawan, 180, Shantipally, Rajdanga Main Road,
Kolkata- 700107.

This is for your kind information please.

-sd-

(S.K. Biswas)

CPIO & Assistant Commissioner
CGST & CX, BBD Bag – I Division,
Kolkata North Commissionerate.

C. No. V(30)01/RTI/BBD Bag-I/Kol-North/19-20/ Part II/ 2597

Date – 03.02.2021

Copy forwarded to: -

1. The CPIO & Assistant Commissioner, HQ., RTI Cell, CGST & CX., Kolkata North Commissionerate
w.r.t. RTI filed by Sarbari Datta, Advocate dated 11.01.2021(copy enclosed) received under
the RTI Act, 2005 for information.

(S.K. Biswas)

CPIO & Assistant Commissioner
CGST & CX, BBD Bag – I Division,
Kolkata North Commissionerate

Sarbari Datta

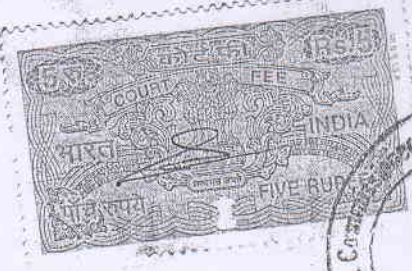
Advocate
HIGH COURT, CALCUTTA

10, KIRAN SHANKAR ROY ROAD, Ground Floor, Kolkata - 700 001. Ph: 033-2231 8703

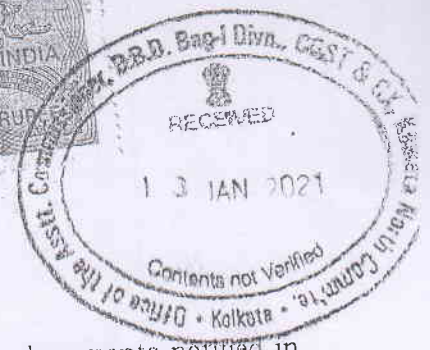
SARBARIADV@GMAIL.COM

Subject (Tech)
[Signature]
13/1/21

RTI
656
13/1/21



13-01-21



To,
The Assistant Commissioner & CPIO,
BBD Bag -1, Division,
Kendriya Utpad Sulk Bhawan,
Room no. 422, 4th Floor,
180, Shanti Pally, Rajdanga Main Road,
Kolkata - 700107.

Sir,

Subject :- Query regarding Verification of the contents of the documents notified in the official website of your department being www.cbic.gov.in & www.cbec.gov.in.

Requesting you for the following information is required under RTI Act, 2005 :-

A. Whether the contents of the below mentioned documents enclosed herewith printed as available in the official website of your department being www.cbic.gov.in & www.cbec.gov.in, are true and correct as per your records :-

1. REVERSE CHARGE MECHANISM, (copy enclosed herewith & marked as Annexure, 1; 3 Pages).
2. Notification No. 13/2017- Central Tax (Rate); New Delhi, the 28th June, 2017 & whether this notification came into force on the 1st day of July, 2017; as depicted therein, (copy enclosed herewith & marked as Annexure 2; 4 Pages).

And

B. Whether the principles as depicted in the documents no. 1 & 2 hereof, have been applied while issuing the Notice dated 28-12-2020 being F.No.GEXCOM/SCN/ST/3909/2020-CGST-DIV-BBD-I-COMMRT-KOL(N)/2021; in respect of DIN-20201261WA000000B460, (copy enclosed herewith & marked as Annexure 3; 6 Pages). *If your answer is in affirmative, please also explain 'how'.*

With Regards,

Your's faithfully,

Sarbari Datta
Advocate

Sarbari Datta Advocate
Mobile :- 98311 34570
10, Kiran Shankar Roy Road,
Kolkata-700001.
Landline no: +91 033-
22318703

Sarbari Datta



सत्यमेव जयते

Reverse Charge Mechanism

GST (Goods and Services Tax)

Generally, the supplier of goods or services is liable to pay GST. However, in specified cases like imports and other notified supplies, the liability may be cast on the recipient under the reverse charge mechanism. Reverse Charge means the liability to pay tax is on the recipient of supply of goods or services instead of the supplier of such goods or services in respect of notified categories of supply.

There are two type of reverse charge scenarios provided in law. First is dependent on the nature of supply and/or nature of supplier. This scenario is covered by section 9 (3) of the CGST/SGST (UTGST) Act and section 5 (3) of the IGST Act. Second scenario is covered by section 9 (4) of the CGST/SGST (UTGST) Act and section 5 (4) of the IGST Act where taxable supplies by any unregistered person to a registered person is covered.

As per the provisions of section 9(3) of CGST / SGST (UTGST) Act, 2017 / section 5(3) of IGST Act, 2017, the Government may, on the recommendations of the Council, by notification, specify categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.

Similarly, section 9(4) of CGST / SGST (UTGST) Act, 2017 / section 5(4) of IGST Act, 2017 provides that the tax in respect of the supply of taxable goods or services or both by a supplier, who is not registered, to a registered person shall be paid by such person on reverse charge basis as the recipient and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both. Accordingly, wherever a registered person procures supplies from an unregistered supplier, he need to pay GST on reverse charge basis. However, supplies where the aggregate value of such supplies of goods or service or both received by a registered person from any or all the unregistered suppliers is less than five thousand rupees in a day are exempted. (Notification 8/2017-Central Tax (Rate) dated 28.06.2017). However, vide notification no.38/2017-Central Tax (Rate) dated 13.10.2017, (corresponding IGST notification no.32/2017-Integrated Tax (Rate) dated 13.10.2017) all categories of registered persons are exempted from the provisions of reverse charge under 9(4) of CGST / SGST (UTGST) Act, 2017 / section 5(4) of IGST Act, 2017, till 31.03.2018. This exemption is available only till 31.03.2018.

The provisions of section 9(4) of the CGST Act, 2017, will not

be applicable to supplies made to a TDS deductor in terms of notification no.9/2017-Central Tax (Rate) dated 28.06.2017. Thus, Government entities who are TDS Deductors under Section 51 of CGST Act, 2015, need not pay GST under reverse charge in case of procurements from unregistered suppliers.

Registration: A person who is required to pay tax under reverse charge has to compulsorily register under GST and the threshold limit of Rs. 20 lakhs (Rs. 10 lakhs for special category states except J & K) is not applicable to them.

ITC: A supplier cannot take ITC of GST paid on goods or services used to make supplies on which recipient is liable to pay tax.

Time of Supply: The Time of supply is the point when the supply is liable to GST. One of the factor relevant for determining time of supply is the person who is liable to pay tax. In reverse charge, recipient is liable to pay GST. Thus time of supply for supplies under reverse charge is different from the supplies which are under forward charge.

In case of supply of goods, time of supply is earliest of-

- Date of receipt of goods; or
- Date of payment as per books of account or date of debit in bank account, whichever is earlier; or
- The date immediately following thirty days from the date of issue of invoice or similar other document.

In case of supply of services, time of supply is earliest of-

- Date of payment as per books of account or date of debit in bank account, whichever is earlier; or
- The date immediately following sixty days from the date of issue of invoice or similar other document.

Where it is not possible to determine time of supply using above methods, time of supply would be date of entry in the books of account of the recipient.

Compliances in respect of supplies under reverse charge mechanism:

- As per section 31 of the CGST Act, 2017 read with Rule 46 of the CGST Rules, 2017, every tax invoice has to mention whether the tax in respect of supply in the invoice is payable on reverse charge. Similarly, this also needs to be mentioned in receipt voucher as well as refund voucher, if tax is payable on reverse charge.
- Maintenance of accounts by registered persons: Every registered person is required to keep and maintain records of all supplies attracting payment of tax on reverse charge



Directorate General of Taxpayer Services
CENTRAL BOARD OF EXCISE & CUSTOMS
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Reverse Charge Mechanism

GST (Goods and Services Tax)

- Any amount payable under reverse charge shall be paid by debiting the electronic cash ledger. In other words, reverse charge liability cannot be discharged by using input tax credit. However, after discharging reverse charge liability, credit of the same can be taken by the recipient, if he is otherwise eligible.
- Invoice level information in respect of all supplies attracting reverse charge, rate wise, are to be furnished separately in the table 4B of GSTR-1.
- Advance paid for reverse charge supplies is also leviable to GST. The person making advance payment has to pay tax on reverse charge basis.

Supplies of goods under reverse charge mechanism:

S. No.	Description of supply of goods	Supplier of goods	Recipient of goods
1.	Cashew nuts, not shelled or peeled	Agriculturist	Any registered person
2.	Bidi wrapper leaves (tendu)	Agriculturist	Any registered person
3.	Tobacco leaves	Agriculturist	Any registered person
4	Silk yarn	Any person who manufactures silk yarn from raw silk or silk worm cocoons for supply of silk yarn	Any registered person
4A.	Raw cotton	Agriculturist	Any registered person.
5.	Supply of lottery	State Government, Union Territory or any local authority	Lottery distributor or selling agent
6.	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any registered person

Supplies of services under reverse charge mechanism:

S. No.	Description of supply of service	Supplier of service	Recipient of service
1.	Any service supplied by any person who is located in a non-taxable territory to any person other than non-taxable online recipient.	Any person located in a non-taxable territory	Any person located in the taxable territory other than non-taxable online recipient.
2.	GTA Services	Goods Transport Agency (GTA) who has not paid integrated tax at the rate of 12%	Any factory, society, co-operative society registered person, body corporate, partnership firm, casual taxable person, located in the taxable territory
3.	Legal Services by advocate	An individual advocate including a senior advocate or firm of advocates	Any business entity located in the taxable territory
4.	Services supplied by an arbitral tribunal to a business entity	An arbitral tribunal	Any business entity located in the taxable territory
5.	Services provided by way of sponsorship to any body corporate or partnership firm	Any person	Any body corporate or partnership firm located in the taxable territory



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Reverse Charge Mechanism

GST (Goods and Services Tax)

S. No.	Description of supply of service	Supplier of service	Recipient of service
6.	Services supplied by the Central Government, State Government, Union territory or local authority to a business entity excluding, - (1) renting of immovable property, and (2) services specified below- (i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers.	Central Government, State Government, Union territory or local authority	Any business entity located in the taxable territory
7.	Services supplied by a director of a company or a body corporate to the said company or the body corporate	A director of a company or a body corporate	The company or a body corporate located in the taxable territory
8.	Services supplied by an insurance agent to any person carrying on insurance business	An insurance agent	Any person carrying on insurance business, located in the taxable territory

S. No.	Description of supply of service	Supplier of service	Recipient of service
9.	Services supplied by a recovery agent to a banking company or a financial institution or a non-banking financial company	A recovery agent	A banking company or a financial institution or a non-banking financial company, located in the taxable territory
10.	Services supplied by a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India	A person located in non-taxable territory	Importer, as defined in clause (26) of section 2 of the Customs Act, 1962 (52 of 1962), located in the taxable territory
11.	Supply of services by an author, music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under section 13(1)(a) of the Copyright Act, 1957 relating to original literary, dramatic, musical or artistic works to a publisher, music company, producer or the like	Author or music composer, photographer, artist, or the like	Publisher, music company, producer or the like, located in the taxable territory
12.	Supply of services by the members of Overseeing Committee to Reserve Bank of India	Members of Overseeing Committee constituted by the Reserve Bank of India	Reserve Bank of India.



Directorate General of Taxpayer Services
CENTRAL BOARD OF EXCISE & CUSTOMS
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[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 13/2017- Central Tax (Rate)

New Delhi, the 28th June, 2017

GSR.....(E).- In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government on the recommendations of the Council hereby notifies that on categories of supply of services mentioned in column (2) of the Table below, supplied by a person as specified in column (3) of the said Table, the whole of central tax leviable under section 9 of the said Central Goods and Services Tax Act, shall be paid on reverse charge basis by the recipient of the such services as specified in column (4) of the said Table:-

Table

Sl. No.	Category of Supply of Services	Supplier of service	Recipient of Service
(1)	(2)	(3)	(4)
1	Supply of Services by a goods transport agency (GTA) in respect of transportation of goods by road to- (a) any factory registered under or governed by the Factories Act, 1948(63 of 1948);or (b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (c) any co-operative society established by or under any law; or (d) any person registered under the	Goods Transport Agency (GTA)	(a) Any factory registered under or governed by the Factories Act, 1948(63 of 1948); or (b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (c) any co-operative society established by or under any law; or (d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the

	Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or (e) any body corporate established, by or under any law; or (f) any partnership firm whether registered or not under any law including association of persons; or (g) any casual taxable person.		Union Territory Goods and Services Tax Act; or (e) any body corporate established, by or under any law; or (f) any partnership firm whether registered or not under any law including association of persons; or (g) any casual taxable person; located in the taxable territory.
2	Services supplied by an individual advocate including a senior advocate by way of representational services before any court, tribunal or authority, directly or indirectly, to any business entity located in the taxable territory, including where contract for provision of such service has been entered through another advocate or a firm of advocates, or by a firm of advocates, by way of legal services, to a business entity.	An individual advocate including a senior advocate or firm of advocates.	Any business entity located in the taxable territory.
3	Services supplied by an arbitral tribunal to a business entity.	An arbitral tribunal.	Any business entity located in the taxable territory.
4	Services provided by way of sponsorship to any body corporate or partnership firm.	Any person	Any body corporate or partnership firm located in the taxable territory.
5	Services supplied by the Central Government, State Government, Union territory or local authority to a business entity excluding, - (1) renting of immovable property, and (2) services specified below- (i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and	Central Government, State Government, Union territory or local authority	Any business entity located in the taxable territory.

	agency services provided to a person other than Central Government, State Government or Union territory or local authority; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers.		
6	Services supplied by a director of a company or a body corporate to the said company or the body corporate.	A director of a company or a body corporate	The company or a body corporate located in the taxable territory.
7	Services supplied by an insurance agent to any person carrying on insurance business.	An insurance agent	Any person carrying on insurance business, located in the taxable territory.
8	Services supplied by a recovery agent to a banking company or a financial institution or a non-banking financial company.	A recovery agent	A banking company or a financial institution or a non-banking financial company, located in the taxable territory.
9	Supply of services by an author, music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary, dramatic, musical or artistic works to a publisher, music company, producer or the like.	Author or music composer, photographer, artist, or the like	Publisher, music company, producer or the like, located in the taxable territory.

Explanation.- For purpose of this notification,-

(a)The person who pays or is liable to pay freight for the transportation of goods by road in goods carriage, located in the taxable territory shall be treated as the person who receives the service for the purpose of this notification.

(b) "Body Corporate" has the same meaning as assigned to it in clause (11) of section 2 of the Companies Act, 2013.

(c) the business entity located in the taxable territory who is litigant, applicant or petitioner, as the case may be, shall be treated as the person who receives the legal services for the purpose of this notification.

(d) the words and expressions used and not defined in this notification but defined in the Central Goods and Services Tax Act, the Integrated Goods and Services Tax Act, and the Union Territory Goods and Services Tax Act shall have the same meanings as assigned to them in those Acts.

2. This notification shall come into force on the 1st day of July, 2017.

[F. No. 334/1/2017- TRU]

(Ruchi Bisht)

Under Secretary to the Government of India



GOVERNMENT OF INDIA
OFFICE OF THE ASSISTANT COMMISSIONER OF CENTRAL TAX,
B.B.D.BAG-I DIVISION, KOLKATA NORTH CGST & CX COMMISSIONERATE,
GST BHAWAN, ROOM NO.221, 180, SHANTIPALLY,
RAJDANGA MAIN ROAD, KOLKATA-700107

F.No. GEXCOM/SCN/ST/3909/2020-CGST-DIV-BBD-I-COMMRTE-KOL(N) /2021 Date: 28/12/20

To
M/S. SARBARI DATTA
10, KIRAN SANKAR ROY ROAD,
KOLKATA, WEST BENGAL-700001

DIN - 20201261WA0000003460

SHOW CAUSE CUM DEMAND NOTICE
(Under the Provision of Section 174(2) of CGST Act, 2017)

Whereas, it appears, that M/s. Sarbari Datta having Service Tax Registration No.AFSPD6186MSD001, having its registered address at 10, Kiran Sankar Roy Road, West Bengal-700001 (hereinafter referred to as the 'said Noticee'), providing services have contravened the provisions of Section 66B, 67, 68 of Chapter V of the Finance Act'1994 (herein after referred to as the 'said Act') read with Rule 6 of the Service Tax Rules, 1994 (herein after referred to as the 'said Rules') in as much as the said Noticee not paid Service Tax amounting to Rs.1,45,868/- (One lakh forty five thousand eight hundred sixty eight) only (including all cess) [Service Tax Rs.1,40,838/- & S.B. Cess Rs.5,030/-] only so payable on the differential gross value of taxable services [Difference between Gross Value of Services as per ITR/Value of TDS (taken higher value) and Gross Value of Services provided as per ST Return] of Rs10,05,986/- during the financial year 2015-16 by way of wilful suppression with an intent to evade payment of service tax during the material period. Hence, the Service Tax amounting to Service Tax amounting to Rs.1,45,868/- (One lakh forty five thousand eight hundred sixty eight) only (including all cess) [Service Tax Rs.1,40,838/- & S.B. Cess Rs.5,030/-] is recoverable from the said Noticee along with appropriate interest under Section 73(1) & Section 75 respectively of Chapter V of the Finance Act'1994 read with Section 174(2) of CGST Act'2017. Further the said Noticee have made themselves liable for Penalty under Section 78 of Chapter V of the Finance Act'1994 read with Section 174(2) of CGST Act'2017 for wilful suppression of actual taxable value and Service Tax payable thereon with an intent to evade payment of Service Tax. The said Noticee is also liable for payment of late fees upto a maximum amount of Rs.20,000/- for the period of April-September'2015-16 and Rs.20,000/- for the period of October-March'2015-16 total Rs. 40,000/- under Section 70 of the said Act read with Rule

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The said Rules read with Section 174(2) of CGST Act'2017 for non-submission of ST-3 returns for the Financial Year 2015-16.

BRIEF FACTS OF THE CASE

2. On the basis of the CBDT Data it is observed that M/s. Sarbari Datta, having Service Tax Registration No.AFSPD6186MSD001, having its registered address at 10, Kiran Sankar Roy Road, West Bengal-700001 during the F.Y. 2015-16, as per Income Tax Return has total Sales/Gross Receipts of Rs.10,05,986/- & Value of TDS is of Rs.0/- accrued from the business of supplying taxable services but the assessee has not submitted any ST-3 return for the F.Y. 2015-16. The jurisdictional Range Officer vide office letter issued under C.No. V(15)11/CGST&CX/BBD-I/R-V/TPI-15-16/2020/1252 and under C.No. V(15)11/CGST&CX/BBD-I/R-V/TPI-15-16/2020/1465 dated: 29.10.2020 and 24.11.2020 respectively (RUD-1) requested the said Noticee to submit the relevant Form 26AS, Income Tax Return, Balance Sheet and other documents in relation to his business of providing service for a period from F.Y. 2015-16 to 2017-18 (upto June'2017). But no reply was received from the Service Tax assessee and it appears that there is a deliberate attempt by the assessee to suppress the actual value of the services provided. As the matter is related to extended period of time and delaying the process may result in time bar of the demand, hence this office is compelled to initiate legal proceeding for safe guarding of Govt. Revenues based on the basis of CBDT as follows for the Financial Year 2015-16, :-

3.

(All figures in Rupees)

Total Value of services provided as per STR	Gross of Services as per ITR	Sale of Services as per ITR	Total Value for TDS	Higher Value difference between ITR or TDS & STR	Service TAX @14%	S.B. Cess @0.5%	Total Service Tax including all cess @14.5%
No return filed		10,05,986	0	10,05,986	1,40,838	5,030	1,45,868

Hence, during the F.Y. 2015-16, there is a difference between the Gross Value of Services as per ITR/Value of TDS and Gross Value of Services provided as per ST Return amounting to The differential gross value (higher value taken) so occurred & received by the said Noticee for providing services appears to be the taxable value on which Service Tax is payable under Section 66B of the Finance Act'1994. It is, therefore, the said Noticee was required to pay Service Tax amounting to Rs.1,45,868/- (Onelakh forty five thousand eight hundred sixty eight) only (including all cess) [Service Tax Rs.1,40,838/- & S.B. Cess Rs.5,030/-] [As per Detailed in Calculation as above] on the differential gross value of taxable services of Rs10,05,986/- in terms of Section 66B, 67 & 68 of Chapter V of the Finance Act, 1994 read with Rule 6 of the said Rules. And as the said Noticee has not paid Service Tax so due from him as per provisions of Section 68 of Chapter V of the

Finance Act'1994 (32 of 1994) (as amended) read with Rule 6 of the Service Tax Rules'1994 (as amended) for providing such taxable service during the material period is recoverable along with appropriate amount of interest from the said Noticee in terms of Section 73(1) & Section 75 respectively of Chapter V of the Finance Act'1994 read with Section 174(2) of CGST Act'2017. The said Noticee is also liable for payment of late fees upto a maximum amount of Rs.20,000/- for the period of April-September'2015-16 and Rs.20,000/- for the period of October-March'2015-16 under Section 70 of the said Act read with Rule 7 of the said Rules read with Section 174(2) of CGST Act'2017 for non-submission of ST-3 Returns for the Financial Year 2015-16.

4. It also appears that the said Noticee wilfully suppressed the value of taxable Service with intent to evade payment of Service Tax. Had there been no inquiry, the amount of Service Tax, so not paid, would have gone unnoticed. For this action of wilful suppression the provision of extended period under proviso to Section 73(1) of Chapter V of the Finance Act'1994 is invocable to recover the same along with interest. Further, it appears, that for this act of suppression with intent to evade payment of Service Tax the said Noticee has made themselves liable for Penalty under Section 78 of Chapter V of the Finance Act'1994 read with Section 174(2) of CGST Act'2017.

Hence, the amount of Service Tax amounting to Rs.1,45,868/- (One lakh forty five thousand eight hundred sixty eight) only (including all cess) [Service Tax Rs.1,40,838/- & S.B. Cess Rs.5,030/-] only so not paid during the F.Y. 2015-16 is recoverable from the said Noticee along with appropriate amount of interest in terms of Section 73(1) & Section 75 of Chapter V of the Finance Act'1994 respectively read with Section 174(2) of CGST Act'2017. The said Noticee is liable to penalty imposable under Section 78 of the said Act read with Section 174(2) of CGST Act'2017. The said Noticee is also liable for payment of late fees upto a maximum amount of Rs.20,000/- for the period of April-September'2015-16 and Rs.20,000/- for the period of October-March'2015-16 total Rs. 40,000/- under Section 70 of the said Act read with Rule 7 of the said Rules read with Section 174(2) of CGST Act'2017 for non-submission of ST-3 Returns for the Financial Year 2015-16.

5. In view of the above M/s. Sarbari Datta, having Service Tax Registration No.AFSPD6186MSD001 having its registered address at 10, Kiran Sankar Roy Road, West Bengal-700001 are therefore, required to Show Cause in writing to the Assistant Commissioner, Central Tax, BBD Bag-I Division, Kolkata North CGST & CX Comm'te, GST Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata-700107 within thirty (30) days from the date of receipt of this Notice as to why:

(i) Service Tax amounting to Service Tax amounting to Rs.1,45,868/- (One lakh forty five thousand eight hundred sixty eight) only (including all cess) [Service Tax Rs.1,40,838/- & S.B. Cess Rs.5,030/-] should not be demanded and recovered from them in terms of proviso to Section 73(1) of Chapter V of the Finance Act'1994 read with Section 174 of the Central Goods & Service Tax Act'2017;

(ii) Interest accruable on the amount under demand at the applicable rate should not be recovered from them in terms of Section 75 of Chapter V of the Finance Act, 1994 read with Section 174 of the Central Goods & Service Tax Act'2017;

(iii) Penalty should not be imposed upon them under Section 78 of Chapter V of the Finance Act'1994 read with Section 174 of the Central Goods & Service Tax Act'2017 for suppression with an intent to evade payment of Service Tax.

(iv) The said Noticee is also liable for payment of late fees upto a maximum amount of Rs.20,000/- for the period of April-September'2015-16 and Rs.20,000/- for the period of October-March'2015-16 total Rs. 40,000/- under Section 70 of the said Act read with Rule 7 of the said Rules read with Section 174(2) of CGST Act'2017 for non-submission of ST-3 Returns for the Financial Year 2015-16.

6. Their written reply should be accompanied by documentary evidences, if any, in support of their defence. Attested photocopies, if submitted, should be accompanied with originals for authentication by the adjudicating authority.

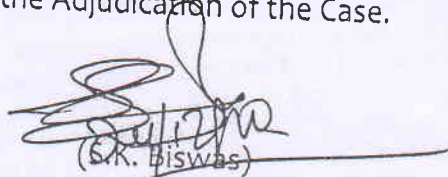
7. The said Noticee is further required to produce all the evidences upon which they intend to rely in support of their defence at the time of showing cause. They should also indicate in writing as to whether they would like to be heard in person or through their authorised representative at the time of personal hearing.

8. If no cause is shown within the stipulated period of thirty (30) days of they fail to appear before the adjudicating authority when the case is posted for hearing, the case will be decided ex-parte on the basis of records/documents available with the department without making further reference to them.

9. This notice is issued without prejudice to any other action that may be initiated against the said Noticee under any other Act or Rules for the time being in force.

10. The Department reserves its right to amend, modify or supplement this notice at any time on the basis of further evidence prior to the Adjudication of the Case.

Encl:RUD-1 (2 Sheets).



(S.K. Biswas)

Assistant Commissioner,
CGST & CX BBD Bag-I Division, Kolkata

RVD-1 Annexure - 3

Pg-5 copy ST-1



Central Board of Indirect Taxes & Customs

Department of Revenue, Ministry of Finance, Government of India

OFFICE OF THE SUPERINTENDENT OF CGST & CX, RANGE-V OF B.B.D.BAG-I DIVISION
KOLKATA NORTH COMMISSIONERATE, GST BHAWAN, ROOM NO.827, 8th FLOOR,
180, SHANTIPALLY, RAJDANGA MAIN ROAD, KOLKATA -700107

C. No. V(15)11/CGST&CX/BBD-1/R-V/TPI-15-16/2020/ 1252
To
56.M/s. Sarbari Datta,
10, Kiran Sankar Roy Road, Kolkata, West Bengal-700001.
(STC No.AFSPD6186MSD001). DIN-20201061WA00002Y4F27

Date: .10.2020 20 OCT 2020

Dear Sir/Madam,

Subject: Payment of Service Tax along with Interest & Penalty for from 01.04.2015 to 30.06.2017- regarding.

Please refer to this office previous letter under even no.1035 dated 14.10.2020 wherein it was mentioned that as per data received from the Antarangportal through the Head-Quarters of Kolkata North CGST & CX Commissionerate, Kolkata the following discrepancy has been found and accordingly you are hereby requested to make the payment of due Service Tax along with interest and penalty as per calculation shown in Table-A below (all figures in Rupees):

Table-A (F.Y. 2015-16)

Period	Revenue from Operation As per ST-3 Return (In ₹)	Sales/Gross Receipts From Services (as per ITR-4/5/6)	Sales/Gross Receipts From Services (as 26AS/TDS)	Higher Suppressed/ Differential Taxable Value	Service Tax payable on suppressed/ differential value @
		3	4	5	6
April-2015 to March'2016		1005986	0	1005986	12.36% from 01.04.2015 to 31.05.15; 14% from 01.06.2015 to 14.11.15;
Total		1005986	0	1005986	14.5% 15.11.15 to 31.03.16.

It is once again requested to submit the following documents within three (03) days of receipt of this office letter for verification of the same from this end (Please ignore, if already submitted all the following documents):

1. Copies of ST-3 returns pertaining to the period from 01.04.2015 to 30.06.2017,
2. Self attested copies of Balance Sheet, Profit & Loss Account and Trial Balance from 01.04.2015 to 30.06.2017,
3. Self attested copies of Complete set of ITR returns (not acknowledgement copy) for F.Y.s 2015-16, 2016-17 & 2017-18,
4. Self attested copies of 26AS for F.Y.s 2015-16, 2016-17 & 2017-18 (upto 30th of June'2017),
5. Self attested copies of Ledger of income along with invoices for a period from 01.04.2015 to 30.06.2017 along with Reconciliation statement of gross income declared in ST-3 Returns, ITR, 26AS and Balance sheet.

If no response is received within the stipulated time, legal proceedings will be initiated from this end. The matter may be treated as MOST URGENT.

Yours sincerely,

Sarbari Datta, 26.10.2020
Superintendent of CGST & CX,
Range-V, BBD Bag-I Division,
Kolkata North Comm'te, Kolkata

C/E



RUD-1

Annexure - 3

Pg-6

OFFICE OF THE SUPERINTENDENT OF CGST & CX, RANGE-V OF B.B.D.BAG-I DIVISION
KOLKATA NORTH COMMISSIONERATE, GST BHAWAN, ROOM NO.827, 8thFLOOR,
180, SHANTIPALLY, RAJDANGA MAIN ROAD, KOLKATA -700107

C. No. V(15)11/CGST&CX/BBD-1/R-V/TPI-14-15/2020/1685
To
56.M/s. Sarbari Datta,
10, Kiran Sankar Roy Road, Kolkata, West Bengal-700001.
(STC No.AFSPD6186MSD001). DIN-20201161WA000041414A

Date: 23.11.2020

Dear Sir/Madam,

Subject: Payment of Service Tax along with Interest & Penalty from 01.04.2015 to 30.06.2017- regarding.

Please refer to this office previous letter under even no.1035 &1253 dated 14.10.2020 & 29.10.2020 respectively wherein it was mentioned that as per data received from the Antarang portal through the Head-Quarters of Kolkata North CGST & CX Commissionerate, Kolkata the following discrepancy has been found and accordingly you are hereby requested to make the payment of due Service Tax along with interest and penalty as per calculation shown in Table-A below (all figures in Rupees):

Table-A (F.Y. 2015-16)

Period	Revenue from Operation As per ST-3 Return (In ₹)	Sales/Gross Receipts From Services (as per ITR-4/5/6)	Sales/Gross Receipts From Services (as 26AS/TDS)	Higher Suppressed/ Differential Taxable Value	Service Tax payable on suppressed/ differential value @
1	2	3	4	5	6
April-2015 to March-2016		1005986	0	1005986	12.36%-from 01.04.2015 to 31.05.15; 14%- from 01.06.2015 to 14.11.15; 14.5%- 15.11.15 to 31.03.16.
Total		1005986	0	1005986	

AND, you are again requested to submit the following documents within three (03) days of receipt of this office letter for verification of the same from this end (Please ignore, if already submitted all the following documents):

1. Copies of ST-3 returns pertaining to the period from 01.04.2015 to 30.06.2017.
2. Self attested copies of Balance Sheet, Profit & Loss Account and Trial Balance from 01.04.2015 to 30.06.2017.
3. Self attested copies of Complete set of ITR returns (not acknowledgement copy) for F.Y.s 2015-16, 2016-17 & 2017-18,
4. Self attested copies of 26AS for F.Y.s 2015-16, 2016-17 & 2017-18 (upto 30th of June'2017),
5. Self attested copies of Ledger of income along with invoices for a period from 01.04.2015 to 30.06.2017 along with Reconciliation statement of gross income declared in ST-3 Returns, ITR, 26AS and Balance sheet.

If no response is received within the stipulated time, legal proceedings will be initiated from this end. The matter may be treated as MOST URGENT.

Yours sincerely,

Sd/- 23.11.2020

Superintendent of CGST & CX,
Range-V, BBD Bag-I Division,
Kolkata North Comm'te, Kolkata

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