

**PENDENCY POSITION OF SERVICE TAX CASES BEFORE CESTAT (DEPARTMENTAL APPEALS) AS ON 31.03.2017**

Sl. No.	Register Sl. No	Name of the party	Case No.	Arising out of OIA/ OIO No.	Issue involved	Amount involved (in Lakh)			Present status	Date of last Hearing
						Duty	Interest	Penalty		
1	7	BSNL, Guwahati	ST/210/08	OIO No. ST/SHG/08/2008 dtd 28.08.08	Non-payment of S.Tax	69.84		69.84	CESTAT allowed the EH appl. Of the dett. Next hearing on 3.11.14	
2	112	Candida Enterprises	ST/51/10	OIA No. 11/GHY/CE(A)/GHY/09 dtd 28.2.11	Non payment of ST on re-imbursible expenses	26.55		26.55	deppt. Filed EH on 10.3.14, CESTAT, vide order dtd 7.8.14 dismissed the EH, amount being less than 1 crore	
3	161	IOCL, Bongaigaon	ST/189/11	OIA No. 19/GHY/CE(A)/GHY/11 dtd 28.02.11	Refund of S.Tax	42.22				12.08.16
4	182	Bushi yada Motors	ST/463/11	OIA No. 40/GHY/CE(A)/GHY/11 dtd 19.07.11	Authorized Service Station. penalty			16.93		
5	231	HPC, Jagiroad	ST/285/12	OIO No. 10/COMMR/ST/GHY/11-12 dtd 23.03.12	GTA Service. Non-imposition of penalty			19.00		
6	03_13	Jay Bee Energy	ST/70781/13	OIO No. 10/COMMR/ST/GHY/12-13 dtd 27.2.13	Dropping of demand of ST and penalty	197.6		421.07	Deptt's SP dismissed vide order dtd 21.10.14. Deptt. filed MAEH on 03.12.13	
7	05_13	Sun Security Service	ST/70847/13	OIO No. 17-17A/COMMR/ST/GHY/12-13 dtd 6.3.13	Dropping of demand of ST & penalty	48.43		48.43	Deptt's SP dismissed vide order dtd 21.10.14	
8	21/13	BSNL, Tezpur	ST/71480/13	OIA No. 61/GHY/CE(A)/13 dtd 1.10.13	Cenvat Credit & penalty	35.14		35.14	Deptt's SP dismissed vide order dtd 2.12.14	
9	27/14	Software Technology Park	ST/75586/14	OIA No. 24/GHY/CE(A)/GHY/14 dtd 10.02.14	Taxability, penalty	38.68		38.68		
10	28/14	Hrishikesh Baishya	ST/75743/14	OIO No. 10/COMMR/ST/GHY/13-14 dtd 18.12.13	dropping of part demand	11.12				
11,12,13	31-33/14	Kashiram Choudury & Co.	ST/75626-28/14	OIA No. 29/GHY/CE(A)/GHY/14 dtd 12.02.14	C & F Agency Service. Taxability and Penalty	44.75		28.06	SP filed by the deptt is rejected vide order dtd 09.07.15	
14	37/14	Vishal Agarwal	ST/76622/14	OIO No. 05/COMMR/ST/GHY/14-15 dtd 04.08.14	issue of taxability as business auxiliary service	198.93		198.93	Appl. For Early Hearing filed on 10.09.15. CESTAT, vide order dtd 26.10.15, rejected the EH petition.	
15	05_15	Spey Bottlers	ST/75266/15	OIO No. 07/COMMR/ST/GHY/14-15 dtd 12.09.14	BAS, GTA. Applicabilty of exemption notification 39/09	105.52		105.52	Appl. For condonation of delay filed on 30.3.15. EH petition filed on 15.10.15	10.08.16
16	06_15	Centenary Distillers	ST/75267/15	OIO No.08/COMMR/ST/GHY/14-15 dtd 15.09.14	BAS, GTA. Applicabilty of exemption notification 39/09	134.41		134.41	Appl. For condonation of delay filed on 25.3.15. EH petition filed on 15.10.15	10.08.16
17	07_15	Nilachal Distillers	ST/75265/15	OIO No. 10/COMMR/ST/GHY/14-15 dtd 23.09.14	BAS, GTA. Applicabilty of exemption notification 39/09	48.97		48.97	Appl. For condonation of delay filed on 30.3.15. CESTAT, vide order dtd 27.10.15, condoned the delay and rejected the stay petition filed by the deptt.	
18	09_15	P.Das & Co.	ST/75344/15	OIO No. 11/COMMR/ST/GHY/14-15 dtd 25.11.14	Works Contract Service. Valuation	56.03				
19	19/15	R.R.Engineers	ST/75509/15	OIA No.19/GHY/CE(A)/GHY/15 dtd 24.2.15	classification, taxability	30.12		30.12		
20	20/15	A.B.Associates	ST/75552/15	OIA No. 33/GHY/CE(A)/GHY/15 dtd 26.2.15	RIPS. Threshold exemption under 6/05	22.15		11.32		
21	21/15	A.S.Associates	ST/75551/15	OIA No. 32/GHY/CE(A)/GHY/15 dtd 26.2.15	RIPS. Threshold exemption under 6/05	23.52		12.05		
22	22/15	A.P.Associates	ST/75553/15	OIA No. 31/GHY/CE(A)/GHY/15 dtd 26.2.15	RIPS. Threshold exemption under 6/05	23.52		12.05		
23	35/15	Pooja Associates		OIA No. 54/GHY/CE(A)/GHY/15 dtd 31.3.15	classification, taxability	15.92		15.92		
24	56/15	Mech Technik	ST/76067/15	OIA No. 97/GHY/CE(A)/GHY/15 dtd 27.8.15, OIO No. 25/Addl.Commr/BT/ST/Ghy /14-15 dtd 31.3.15	Valuation	26.16		26.16		
25	03_16	Jettwings Institute of Airlines	ST/75180/16	OIA No. 116/GHY/CE(A)/GHY/15 dtd 3.11.15, OIO No. 27/Addl.Commr/BT/ST/GHY /14-15 dtd 31.3.15	Taxability, Exemption	17.52		17.52		
26	04_16	Guwahati Racquet & Billiards Pvt. Ltd.	ST/75352/16	OIA No. 119/GHY/CE(A)/GHY/15 dtd 30.11.15, OIO No. 43/Addl.Commr/BT/ST/GHY /13-14 dtd 21.04.14	Taxability	14.84		14.84		
27	06_16	Monalisa India.Com	E/75519/16	OIA No. 02/GHY/CE(A)/GHY/16 dtd 14.01.16, OIO No. 18/Addl.Commr/BT/ST/GHY /14-15 dtd 31.03.15	Waiver of Penalty			49.51		
28	10_16	North Eastern Technocrats	ST/76054/16 SP/75404/16	OIA No. 13/GHY/CE(A)/GHY/16 dtd 17.02.16, OIO No. 05/Addl.Com/BT/ST/GHY/15-16 dtd 18.8.15	Dropping of penalty, Refund of a part	1.05		28.59		08.08.16
29	21/16	Trimurti Traders		OIA No. 51/GHY/CE(A)/GHY/2016 dtd 26.8.16,	Inclusion of reimbursible expenses in the taxable value of 'C&F' Agency Service.	7.12		7.22		
<b>TOTAL</b>						<b>1240.1</b>	<b>0</b>	<b>1416.8</b>	<b>2656.94</b>	