

PENDENCY POSITION OF SERVICE TAX CASES BEFORE CESTAT (PARTY 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	13	BSNL, Bongaigaon	ST/107/08	03/2008 dtd 27.03.08 of CCE, Shillong	Short payment of S.Tax	93.45	67.94	93.45	SO dtd. 27.5.09. Pre-deposit 1 crore. EH filed on 13.2.14 for vacation of stay. CESTAT dismissed the same	
2	15	ASTC	ST/11/08	ST/Shg/03/07 dtd 13.11.07	Demand of S.Tax under the category of BAS	305.82		305.83	S.O dtd 7.5.08. Pre-deposit fully waived. Order dtd 11.1.10- extended stay. Deptt. filed appl. for vacation of stay on 13.2.14. CESTAT rejected the same vide order dtd 06.08.14	
3	19	BSNL, Guwahati	ST/102/08	ST/Shg/02/08 dtd 24.03.08	Demand of S.Tax	84.56	25.28	84.56	SO dtd19.4.10- pre-deposit 10 lakh. EH filed on 31.3.13	
4	45	BSNL, Guwahati	ST/198/08	ST/Shg/08/08 dtd 28.08.08	Evasion of S.Tax	277.65		277.65		
5	50	Assam Petroleum Ltd	ST/82/08	ST/Shg/01/08 dtd 13.2.08	Man Power recruitment service	129.26		127.10	SO dtd 10.7.08-pre-deposit fully waived. Deptt filed EH & vacation of stay on 31.1.14	
6	53	Flotech Consultant & Service	ST/29/08	ST/Shg/02/07 dtd 23.10.07	Man Power recruitment service	186.02		186.02	SO dtd 30.6.08-pre-deposit fully waived. Deptt filed EH & vacation of stay on 31.1.14. CESTAT fixed hearing on 12.11.14 and rejected the appl. For vacation of stay.	
7	54	Dragon Consumer Products	ST/55/08	OIA No. 75/CE(A)/GHY/07 dtd 9.10.07	Man Power recruitment service	8.06			SO dtd 27.5.08-pre-deposit fully waived. Deptt filed EH & vacation of stay on 28.2.14	
8	80	Bharti Airtel Ltd	ST/166/09	OIO No. 04/COMMR/ST/09 dtd 31.03.09	Cenvat credit on tower materials	1493.16		1493.16	Application for early hearing filed on 22.05.15	
9	89	Advent Multi-services	ST/213/09	OIO No. 02/COMMR/ST/09 dtd 14.5.09	Commercial Coaching & Training	1.33			SO dtd 19.10.09- pre deposit 75,000/- Rest waived	26.10.16
	133	Brahmaputra Enterprises	ST/298/10	Revision Order ST/Ghy/01/10 dtd 02.07.10	Penalty			21.64	SO dtd 16.10.12-pre-deposit fully waived. Deptt's appl. For vacation of stay dismissed on 6.8.14	07.12.16
11	134	Luit Coal Products	ST/256/10	Revision Order ST/Ghy/04/09-10 dtd 31.03.10	GTA Service			26.62	SO dtd 10.09.12-pre-deposit fully waived. Deptt's EH dismissed, amount being less than 1 crore	
12	177	IOCL, Guwahati	ST/240/11	OIO No. 02/COMMR/ST/10-11 dtd 23.03.11	penalty			0.10	SO dtd 30.4.13- pre-deposit waived.	
13	183	Candida drug Distributors	E/849/11	35/GHY/CE(A)/GHY/11 dtd 23.6.11, OIO No. 15/REF/ST/10 dtd 31.12.10	refund of S.Tax	1.63				
14	196	BSNL, Tezpur	ST/470/11	OIO No. 06/COMMR/ST/GHY/11-12 dtd 02.08.11	Cenvat Crdit	31.63		31.63	SO dtd 5.2.14- To deposit 2.0 lakh. Deptt filed MAEH on 1.4.14. CESTAT rejected EH, amount being less than 1 crore	
15	197	BSNL, Guwahati	ST/21/12	OIA No. 58/GHY/CE(A)/GHY/11 dtd 18.10.11	Interest		133.31		SO dtd 5.2.14. To deposit 50%. Party deposited 66.66 lakh. Deptt. filed MAEH on 1.4.14. CESTAT allowed and fixed hearing on 29.10.14	
16	02_13	Prag Bossimi SyntheticsLtd	EA/50/11 (restored)	OIA No. 88/CE(A)/GHY/07 dtd 09.10.07	GTA. 75% abatement vide notf. No. 34/04-ST	10.30		10.10	during adj. party paid 2.56 lakh. Pre-deposit waived vide order dtd 18.7.13	
17	04_13	Acme Trade & Agencies	ST/70643/13	OIO No. 35/COMMR/ST/GHY/12-13 dtd 26.3.13	Taxability, Valuation	129.31		129.31	SO dtd 5.1.15- to deposit 13 lakh, rest waived & recovery stayed. Deptt. filed EH on 31.12.15. CESTAT dismissed the EH.	
18	06_13	Bidyatalaya	ST/70674/13	OIO No. 16/COMMR/ST/GHY/12-13 dtd 05.03.13	Evasion of S.Tax	52.92		53.88	So dtd 3.7.14. -ordered to deposit 10 lakh. Rest recovery stayed	
19	08_13	BSNL, Guwahati	ST/70731/13	OIO No. 21/COMMR/ST/GHY/12-13 dtd 13.03.13	Short payment of S.Tax	187.87	30.18	41.66	Deptt. filed EH on 1.4.14. CESTAT allowed and fixed hearing on 9.10.14. SO dtd 1.11.2014- order to deposit 20 lakh. Rest recovery stayed	
20	12_13	North East Engineering & Construction	ST/70763/13	OIO No. 22/COMMR/ST/GHY/12-13 dtd 14.3.13	Non-payment of S.Tax	179.48		179.48	SO dtd 27.11.14. Pre-deposit waived, since party deposited entire S.Tax. SP allowed.	
21	13/13	BSNL, Bongaigaon	ST/70691/13	OIO No. 29/COMMR/ST/GHY/12-13 dtd 25.3.13	Short payment of S.Tax	65.16		47.59	EH filed on 1.4.14. EH allowed, fixed hearing on 21.10.14. SO dtd 18.11.14. Recovery stayed.	
22	14/13	Hologram Adv	ST/70904/13	OIO No. 26/COMMR/ST/GHY/12-13 dtd 21.3.13	penalty & refund			15.08	Stay order dtd 5.9.14. Predeposit waived.	
23	15/13	Sun Service	ST/70861/13	OIO No. 17-17A/COMMR/ST/GHY/12-13 dtd 6.3.13	Short payment of S.Tax	92.29		92.29	SO dtd 23.4.15-ordered to deposit 10.00 lakh. Rest stayed recovery	
24	16/13	Arkashish Entrade	ST/70978/13	OIO No. 33/COMMR/ST/GHY/12-13 dtd 26.3.13	RIPS, interest & penalty		1.09	1.09	Appeal was dismissed vide F.O 75997/16 dtd 08.9.16 for non-prosecution, but restored vide order No. MO/75724/16 dtd 14.10.16	
25	17/13	Hill View Coats	ST/70958/13	OIO No. 39/COMMR/ST/GHY/12-13 dtd 29.3.13	Subcontractor's liability to S.Tax	104.87		104.87	SO dtd 22.9.15. Ordered to deposit 8.0 lakh. Balance dues waived and recovery stayed during pendency of appeal.	08.08.16
26	18/13	Assam Electronics Dev. Corp	ST/70979/13	OIO No. 31/COMMR/ST/GHY/12-13 dtd 25.3.13	Taxability, classification	212.48		212.48		10.08.16
27	20/13	Shree Shubham Syndicate	ST/71119/13	OIO No. 23/COMMR/ST/GHY/12-13 dtd 14.3.13	limitation, taxability	58.32		58.32	SO dtd 19.1.15. Recovery stayed	
28	11_14	Satyam Cokes	ST/71156/13	OIO No. 36/COMMR/ST/GHY/12-13 dtd 28.3.13	GTA services rendered by individual truck owners	180.99		181.24	SO dtd 30.9.15. Pre-deposit 10.00 lakh. Recovery of balance amount stayed during the pendency of appeal	23.2.16
29	12_14	North East Institute of Aeronatics	ST/71261/13	OIA No. 36/GHY/CE(A)/GHY/13 dtd 01.08.13	Taxability	26.04		26.55	SO dtd 10.12.15. Applicant is directed to deposit 2.0 lakh within 8 (eight) weeks. Recovery of balance amount stayed during the pendency of appeal.	17.2.16, 9.5.16
30	13/14	Rajshekh Construction	ST/75179/14	OIO No. 04-05/COMMR/ST/GHY/13-14 dtd 04.10.13	taxability, classification	94.49		58.26	SO dtd 2.12.14- predeposit waived as the party already deposited 36 lakh. Recovery stayed	
31	16/14	O.K.Enterprise	ST/75080/14	OIO No. 02/COMMR/ST/GHY/13-14 dtd 04.10.13	Site formation Service, imposition of penalty	77.37		77.37	SO dtd 10.12.14- predeposit waived as the party deposited entire S.Tax. Recovery stayed	
32	17/14	Jugal Kishore Mahanta	ST/75081/14	OIO No. 01/COMMR/ST/GHY/13-14 dtd 04.10.13	imposition of penalty			295.19	SO dtd 9.9.15. Ordered for pre-deposit Rs. 5 lakh. Balance recovery stayed during the pendency of appeal. Deptt. filed EH on 31.12.15. CESTAT dismissed the EH.	
33	18/14	Roy Auto Engg. Works	ST/75050/14	OIA No. 67/GHY/CE(A)/GHY/13 dtd 09.10.13	Authorised Service Station, taxability, penalty			10.54	SO dtd 5.12.14. Party deposited entire S.Tax. Recovery stayed	
34	25/14	Huma Enterprise	ST/71265/13	OIO No. 34/COMMR/ST/GHY/12-13 dtd 26.3.13	penalty			74.6	SO dtd 13.5.15. party deposited entire S.Tax. stay granted	
35	20/16	Down Town Hospital	ST/75784/14	OIA No. 22/GHY/CE(A)/GHY/14 dtd 05.02.14	Short payment of ST under the category "RIPS"	19.84		0.4		
36	21/16	Mahesh Travels Pvt. Ltd.	ST/75299/14	OIA No. 85/GHY/CE(A)/GHY/13 dtd 29.11.13	Non-payment of ST under the category of 'Rent-a-cab' service			16.28		
37	34/14	Vetaran Security	ST/75330/14	OIO No. 37/COMMR/ST/GHY/12-13 dtd 28.3.13	limitation, natural Justice	262.79		157.86		
38	38/14	Everest Infra Energy	ST/75210/14	OIO No. 07/COMMR/ST/GHY/13-14 dtd 4.11.13	transmission & distribution of electricity, applicability of	133.71	15.77	133.71	SO dtd 13.1.15- pre-deposit 1.25 crore since party already paid Rs. 1.25 Crore	
39	41/14	R.D.enterprises	ST/75333/14	OIA No. 87/GHY/CE(A)/GHY/13 dtd 4.12.13	classification	11.74		11.74	SO dtd 4.12.14- ordered to deposit 10%. Rest stayed recovery	
40	42/14	Delta Publicity	ST/75595/14	OIA No. 36/GHY/CE(A)/GHY/14 dtd 18.2.14	Adv. Service taxability	28.38		28.38	SO dtd 2.12.14- order to deposit 10%	
41	43/14	R.D.enterprises	ST/75334/14	OIA No. 88/GHY/CE(A)/GHY/13 dtd 5.12.13	classification	16.3		16.3	SO dtd 4.12.14- ordered to deposit 10%. Rest stayed recovery	
42	44/14	Delta Publicity	ST/75594/14	OIA No. 37/GHY/CE(A)/GHY/13 dtd 18.2.14	Adv. Service taxability	2.96				
43	45/14	Hotel Brahmaputra Ashok	ST/75026/14	OIA No. 62/GHY/CE(A)/GHY/13 dtd 03.10.13	outdoor catering service	44.98		44.98	SO dtd 2.12.14- order to deposit 5 lakh. Rest recovery stayed	
44	47/14	Pradip Advertising	ST/75593/14	OIA No. 35/GHY/CE(A)/GHY/14 dtd 17.02.14	classification	22.00		22.00	SO dtd 3.12.14- predeposit 10% of ST, rest recovery stayed	
45	49/14	N.K.Construction	ST/75738/14	OIO No. 04-12/COMMR/ST/GHY/13-14 dtd 30.01.14	valuation, abatement, penalty	220.67		220.67	SO dtd 22.1.15- party already paid 76.14 lakh, rest stayed recovery. Deptt. filed EH application on 23.12.2015	
46	50/14	Fokruddin Ali Ahmed	ST/75975/14	OIO No. 13/COMMR/ST/GHY/13-14 dtd 24.02.14	valuation, penalty	162.72		162.72	SO dtd 4.12.14- party already deposited 10%. Rest stayed recovery	
47	08_15	Globe India Enterprise	ST/75329/14	OIO No. 08/COMMR/ST/GHY/13-14 dtd 15.11.13	classification, valuation	133.96		133.96	CESTAT vide order no. SO/75024/16 ordered pre-deposit Rs. 4.00 lakh. Recovery of the balance amount stayed during the pendency of appeal.	01.08.16
48	10_15	Bhogjara Enterprise	ST/76642/14	OIO No. 06/COMMR/ST/GHY/14-15 dtd 4.8.14	Taxability, Valuation	65.17		65.17	Pre-deposit- 7,76,700/-	16.2.16
49	11_15	K.K.Builders	ST/76435/14	OIA No. 52/GHY/CE(A)/GHY/14 dtd 23.7.14	taxability	0.90		0.90	Pre-deposit- 10,000/-	
50	12_15	Rajib Boro	ST/76298/14	OIO No. 04/COMMR/ST/GHY/14-15 dtd 9.7.14	penalty			122.84	SP filed by the party dismissed, since appeal filed after amendment of section 35F, Pre-deposit- Rs. 90,07,248/-	
51	13/15	Sree Ganesh Trading Company	ST/76101/14	OIO No. 03/COMMR/ST/GHY/14-15 dtd 3.6.14	taxability, limitation	95.69		95.69	SO dtd 4.12.14- ordered to deposit 10%. Rest stayed recovery	
52	14/15	H & J Brahma Engineering	ST/76078/14	OIO No. 14/COMMR/ST/GHY/13-14 dtd 25.2.14	valuation, applicability of not. 45/10	44.02		44.02	SO dtd 17.3.15- rest ordered to deposit 5 lakh, rest stayed recovery	
53	16/15	Isum Motors	ST/76407/14	OIA No. 48/GHY/CE(A)/GHY/14 dtd 21.7.14	hypothetical valuation of mandatory free service	1.42			Pre-deposit- 14,259/-	
54	17/15	Pawan Enterprise	ST/76487/14	OIA No. 53/GHY/CE(A)/GHY/14 dtd 28.7.14	valuation, notf 12/03	28.97		28.97	SO dtd 22.9.15. Party deposited Rs.3,61,500/- w/s 83 r.w sec 35F vide ch. Dtd 15.11.14. SP dismissed being infructuous.	
55	23/15	Akash Institute	ST/75198/15	OIA No. 92/GHY/CE(A)/GHY/14 dtd 31.10.14	cenvat credit, penalty	47.73		47.73	Pre-deposit- 9,60,000/-	
56	24/15	Upendra Nath Saha	ST/75207/15	OIA No. 114/GHY/CE(A)/GHY/14 dtd 29.12.14	classification, valuation	23.54		23.54	Pre-deposit- 2,36,000	
57	25/15	Auto Sales India Ltd	ST/75311/15	OIA No. 107/GHY/CE(A)/GHY/14 dtd 25.11.14	classification, abatement	4.14		4.14	Pre-deposit- 41,500/-	
58-59	26-27/15	VLCC Health Care	ST/75330-31/15	OIA No. 113/GHY/CE(A)/GHY/14 dtd 29.12.14	admissibility of cenvat credit on trading activity	0.18		0.18	Pre-deposit- 1071/-	
60	28/15	Sushila Devi Sikaria	ST/75290/15	OIA No. 104/GHY/CE(A)/GHY/14 dtd 25.11.14	exemption notf 6/05 dtd 1.3.05	2.96		2.96	Pre-deposit- 59,463/-	
61	29/15	Wellknown Enterprises	ST/75346/15	OIA No. 109/GHY/CE(A)/GHY/14 dtd 25.11.14	point of taxation	5.28		3.78	Pre-deposit- Rs.52,814/-	
62	30/15	P.Das & Co.	ST/75327/15	OIO No. 11/COMMR/ST/GHY/14-15 dtd 25.11.14	taxability, classification, valuation	19.00		19.00	Pre-deposit- 1,45,182/-	
63	32/15	Assam Aluminium	ST/75283/15	OIA No. 110/GHY/CE(A)/GHY/14 dtd 29.12.14	taxability, computation of tax	14.66		3.06	Pre-deposit- 11,59,606/-	
64	33/15	Shine Realtors	ST/75286/15	OIA No. 108/GHY/CE(A)/GHY/14 dtd 25.11.14	point of taxation	8.45		8.45	Pre-deposit- 84,586/-	
65	34/15	Cozy Tours & Travels	ST/75368/15	OIO No. 09/COMMR/ST/GHY/14-15 dtd 23.9.14	abatement under 1/06, valuation	99.10		99.10	Pre-deposit- Rs. 19,82,000/-	
66	36/15	Builworth Pvt. Ltd.	ST/75404/15	OIA No. 111/GHY/CE(A)/GHY/14 dtd 29.12.14	taxability, computation of tax, denial of exemption	1.10		1.10	Pre-deposit- Rs. 11,500/-	
67	37/15	Nabam Tulun	ST/75561/15	OIA No. 18/GHY/CE(A)/GHY/15 dtd 23.02.15	taxability (WCS & border fencing)	42.99		42.99	Pre-deposit- Rs. 8,60,000/-	
68	38/15	Euro Strips Pvt. Ltd.	ST/75570/15	OIA No. 21/GHY/CE(A)/GHY/15 dtd 25.02.15	Taxability, Penalty	42.16		42.16	Pre-deposit- Rs. 4,22,000/-	
69	39/15	Rajkumar Bhimsaria	ST/75575/15	OIA No. 23/GHY/CE(A)/GHY/15 dtd 26.02.15	limitation, interest, penalty	4.52		4.52	Pre-deposit- Rs. 2,00,000/-	
70	40/15	Smt. Bobby Das	ST/75579/15	OIA No. 26/GHY/CE(A)/GHY/15 dtd 26.02.15	classification, penalty	44.61		44.61	Pre-deposit- Rs. 4,50,000/-	
71	41/15	Winsor Fashion	ST/75591/15	OIO No. 12/COMMR/ST/GHY/14-15 dtd 23.3.15	exemption under 25/12 as manufacture of excisable goods	125.31		125.41	Pre-deposit- Rs. 9,39,859/-	
72	42/15	Hem Chandra Borah	ST/75178/15	OIA No. 71/GHY/CE(A)/GHY/15 dtd 2.10.13	threshold exemption	2.65		2.65	SO dtd 1.6.15-pre-deposit Rs. 30,000/- rest waived and recovery stayed	
73	44/15	Sri Loknath Logistics	ST/76117/14	OIO No. 2/COMMR/ST/GHY/14-15 dtd 22.5.14		43.14		43.14	SO dtd 11.12.14. Pre-deposit Rs. 5.00 lakh within 8 weeks. Recovery of balance dues stayed.	
74	45/15	Sri Rupeswar Kalita	ST/75610/14	OIA No. 33/GHY/CE(A)/GHY/14 dtd 17.2.14		23.07		23.07		
75	46/15	D.R.Brijmohan & Sons	ST/75767/15	OIA No. 64/GHY/CE(A)/GHY/15 dtd 31.3.15		12.38		12.38	Pre-deposit- Rs. 1,23,816/-	
76	47/15	Rahul Trade & Agency	ST/75651/15	OIA No. 41/GHY/CE(A)/GHY/15 dtd 24.3.15		8.06			Pre-deposit- Rs.99,910/-	
77-79	48-50/15	Potential Coaching	ST/75656-58/15	OIA No. 43/GHY/CE(A)/GHY/15 dtd 25.3.15		35.65		35.95	Pre-deposit- Rs.12,36,000/- + Rs.1,30,9	