

PENDENCY POSITION OF **DRAFT AUDIT PARA (SERVICE TAX)** IN RESPECT OF GUWAHATI COMMISSIONERATE FOR THE MONTH OF **SEPTEMBER, 2015** (Rs in Lakh)

Sl. No	AUDIT REPORT NO.	DAP No.	ISSUE INVOLVED	ADMITTED / NOT ADMITTED / PARTLY ADMITTED / ADMITTED -in-PRINCIPLE	NAME OF THE ASSESSEE	AMOUNT OF SHORT LEVY and corresponding period pointed out by Audit.	Action Taken (such as recovery particulars and interest recovered)	WHETHER SCN ISSUED? If, yes, date, amount and period	ADJUDICATION PARTICULARS	Remarks	Present position
1	2	3	4	5	6	7	8	9	10	11	12
1	SOF NO. CERA/ST/SF/14-15/14	40B/ST/2013-14 in respect of M/s North East Engineering & Construction	Non payment of interest for delayed payment of service tax	Admitted.	Non payment of interest for delayed payment of service tax	Rs. 33.41	Assessee has partly paid Rs. 2.5 lakh vide Challan No. 90117 dated 26.08.14.	SCN issued, Adjudicated	AO No. 17/Addl Com/BT/ST/GHY/2013-14 dt. 30.12.13. Demand confirmed. Penalty imposed.	Compliance submitted on 14.10.2014.	Letter seeking present status of payment to A.C., Service Tax, Guwahati sent on 29.01.15.

PENDENCY POSITION OF **DRAFT AUDIT PARA (Central Excise)** IN RESPECT OF GUWAHATI COMMISSIONERATE FOR **SEPTEMBER, 2015** (Rs in Lakh)

Sl. No	AUDIT REPORT NO.	DAP No.	ISSUE INVOLVED	ADMITTED/ NOT ADMITTED/ PARTLY ADMITTED/ADMITTED -in-PRINCIPLE	NAME OF THE ASSESSEE	AMOUNT OF SHORT LEVY and corresponding period pointed out by Audit.	Action Taken (such as recovery particulars and interest recovered)	WHETHER SCN ISSUED? If, yes,date,amount and period	ADJUDICATION PARTICULARS	DETAILS of APPEAL PROCEEDINGS,IF ANY . (In all cases before Com(A),CESTAT,H.C.S.C.Appeal Number must be given)	Remarks
1	2	3	4	5	6	7	8	9	10	11	12
1	09-10 (Central Excise)	81/09-10 (SOF NO 10/09-10, 1/09-10 & 9/09-10)	Availment of Cenvat Credit on GTA Service on freight for delivery upto the place of buyer which is not a place of removal as per Sce- 4 of the C.E.Act-44 for 07-08 & 08-09	Not Admitted	M/s Satyam Ispat,(16.22 Lakh) Satyam Ispat(NE) (16.20 lakhs), Banderdewa, & SMS SMELTERS (14.36 lakhs), Naharlagan, Arunachal Pradesh	Rs. 46.78 Lakhs	Demand cum SCN is issued.	Yes, all on 01.07.09 for Rs.46.78 lakhs	In call book. CERA objection is contested by the Deptt.	N.A.	Reply to Commissioner (PAC) sent on 01/11/2010 contesting the para.