

PENDENCY POSITION OF SERVICE TAX CASES BEFORE CESTAT (DEPARTMENTAL APPEALS) AS ON 30.08.2018

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	deptt. 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	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		
5	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	
6	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	
7	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		
8	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				
9,10,11	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	
12	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.	
13	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

14	07_15	Nilachal Distillers	ST/75265/15	OIO No. 10/COMMR/ST/GHY/14-15 dtd 23.09.14	BAS, GTA. Applicability 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.
15	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			
16	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	
17	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	
18	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	
19	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	
20	35/15	Pooja Associates		OIA No. 54/GHY/CE(A)/GHY/15 dtd 31.3.15	classification, taxability	15.92		15.92	
21	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	
22	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	
23	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	
24	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	

25	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/1 5-16 dtd 18.8.15	Dropping of penalty, Refund of a part	1.05		28.59		08.08.16
26	21/16	Trimurti Traders	cestat no not yet received	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		
27	39/17	BSNL ,SILCHAR	cestat no not yet received			65.62	0	0		
28	40/17	ASSAM PROGRESSIVE DEV.LTD.	ST/70743/13			10.4	0	0		
29	41/17	P.J.BHATTACHARJEE	ST/522/12			26.95	0	0		
30	1_18	Rajshekhar Construction	not yet received			16.55	0	16.55		
31	8_18	Central Bank of India	ST/76616/20 18			89.69		89.69		
TOTAL						1308.7	0	1365.5	2674.14	