

PENDENCY POSITION OF SERVICE TAX CASES BEFORE CESTAT (PARTY APPEALS) AS ON 31.05.2018

| 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 | 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 | 45 | BSNL, Guwahati | ST/198/08 | ST/Shg/08/08 dtd 28.08.08 | Evasion of S.Tax | 277.65 | | 277.65 | | |
| 3 | 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 | |
| 4 | 53 | Flotech Consultant & Service | ST/29/08 | ST/Shg/02/07 dtd 29.10.07 | 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 relected the | |
| 5 | 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 | |
| 6 | 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- to deposit 75,000/- . Rest waived | 26.10.16 |
| 7 | 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-predosit fully waived. Deptt's EH dismissed, amount being less than 1 crore | |
| 8 | 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. | |
| 9 | 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 | |
| 10 | 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 | |
| 11 | 02_13 | Prag Bossimi SyntheticsLtd | EA/54/11 (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 | |
| 12 | 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. | |
| 13 | 06_13 | Bidyutalaya | 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 | |

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| 14 | 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 | 46 | Deptt. filed EH on 1.4.14. CESTAT allowed and fixed hearing on 9.10.14. SO dtd 1.12.14- order to deposit 20 lakh. Rest recovery stayed | |
| 15 | 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. | |
| 16 | 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. | |
| 17 | 15/13 | Sun Security 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 | |
| 18 | 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 | |
| 19 | 17/13 | Hill View Coals | 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 |
| 20 | 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 |
| 21 | 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 | |
| 22 | 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 |
| 23 | 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 | 17.2.16, 9.5.16 |
| 24 | 13/14 | Rajshekhar 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 | |
| 25 | 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 | |
| 26 | 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. | |
| 27 | 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 | |

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| 28 | 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 | |
| 29 | 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 | | |
| 30 | 41/14 | R.D.enterprises | ST/75333/14 | OIA No. 87/GHY/CE(A)/Ghy/13 dtd 4.12.13 | classification | 11.74 | | 11.51 | SO dtd 4.12.14- ordered to deposit 10%. Rest stayed recovery | |
| 31 | 42/14 | Delta Publicity | ST/75595/14 | OIA No. 36/GHY/CE(A)/GHY/14 dtd 18.2.14 | Adv. Service taxability | 28.38 | | 28.44 | SO dtd 2.12.14- order to deposit 10% | |
| 32 | 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 | |
| 33 | 44/14 | Delta Publicity | ST/75594/14 | OIA No. 37/GHY/CE(A)/GHY/13 dtd 18.2.14 | Adv. Service taxability | 2.96 | | | | |
| 34 | 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 | |
| 35 | 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 | |
| 36 | 49/14 | N.K.Construction | ST/75738/14 | OIO No. 04-12/COMMR/ST/GHY/13-14 dtd 30.01.14 | valuation, abatement under not. 1/06, 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 | |
| 37 | 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 23.67 lakh. Rest stayed recovery | |
| 38 | 08_15 | Globe India Enterprise | ST/75329/14 | OIO No. 08/COMMR/ST/GHY/13-14 dtd 15.11.13 | classification, valuation | 133.96 | | 134.06 | CESTAT vide order no. SO/75024/16 ordered pre-deposit Rs. 4.00 lakh. Recovery of the balance amount stayed during the pendency of | 01.08.16 |
| 39 | 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 |
| 40 | 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/- | |
| 41 | 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/- | |

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| 42 | 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 | |
| 43 | 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- ordered to deposit 5 lakh, rest stayed recovery | |
| 44 | 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/- u/s 83 r.w sec 35F vide ch. Dtd 15.11.14. SP dismissed being infructuous. | |
| 45 | 23/15 | Akash Institute | ST/75198/15 | OIA No. 92/GHY/CE(A)/GHY/14 dtd 31.10.14 | centvat credit, penalty | 47.73 | | 47.73 | Pre-deposit- 9,60,000/- | |
| 46 | 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/- | |
| 47 | 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/- | |
| 48 | 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/- | |
| 49 | 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/- | |
| 50 | 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/- | |
| 51 | 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/- | |
| 52 | 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/- | |
| 53 | 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/- | |
| 54 | 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/- | |
| 55 | 40/15 | Smt. Boby 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/- | |
| 56 | 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/- | |

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| 57 | 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 | |
| 58 | 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. | |
| 59 | 45/15 | Sri Rupeswar Kalita | ST/75610/14 | OIA No. 33/GHY/CE(A)/GHY/14 dtd 17.2.14 | | 23.07 | | 23.07 | | |
| 60 | 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/- | |
| 61 | 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/- | |
| 62,63,64 | 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.1,30,947/- + Rs.87,130/- | |
| 65 | 51/15 | AB Cine Creation | ST/75677/15 | OIA No. 58/GHY/CE(A)/GHY/15 dtd 31.3.15 | | 2.65 | | 2.65 | Pre-deposit- Rs. 26,500/- | |
| 66 | 52/15 | Sujit Chakraborty | ST/75725/15 | OIA No. 55/GHY/CE(A)/GHY/15 dtd 31.3.15 | | 2.85 | | 2.85 | Pre-deposit- Rs. 56,973/- | |
| 67 | 53/15 | Pramod Kr. Tulsyan | ST/75675/15 | OIA No. 42/GHY/CE(A)/GHY/15 dtd 24.3.15 | | 28.39 | | 14.08 | Pre-deposit- Rs. 2,53,685/- | |
| 68 | 54/15 | Barooah Associates | ST/75813/15 | OIA No. 73/GHY/CE(A)/GHY/15 dtd 15.5.15 | | 4.57 | | 4.57 | Pre-deposit- Rs. 45,676/- | |
| 69 | 55/15 | P.K.Agencies | ST/75413/15 | OIA No. 3/GHY/CE(A)/GHY/15 dtd 12.1.15 | | 7.51 | | 7.51 | Pre-deposit- Rs. 75,107/- | |
| 70 | 57/15 | Neo Plast Pvt Ltd | ST/75964/15 | OIO No. 03/COMMR/ST/GHY/15-16 dtd 13.7.15 | Non-payment of S.Tax under the category of 'Business Support Service' | 62.35 | | 62.35 | Pre-deposit- Rs. 4,67,611/- | |
| 71 | 58/15 | Pawan Enterprise | ST/75937/15 | OIA No. 41/GHY/CE(A)/GHY/13 dtd 13.8.13 | Wrong classification | 8.46 | | 8.46 | Pre-deposit- Rs. 85,100/- | |
| 72 | 59/15 | Pawan Enterprise | ST/75936/15 | OIA No. 02/CE(A)/GHY/15 dtd 12.1.15 | Violation of Service Tax Valuation Rules 2006 and Notification 01/2006 regarding 67% abatement | 2.11 | | 2.11 | Pre-deposit- Rs. 21,100/- | |

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| 73 | 60/15 | BSNL | ST/75903/15 | OIO No. 01/COMMR/ST/GHY/15-16 dtd 16.6.15 | Short payment of S.Tax and irregular Cenvat Credit | 1926.92 | | 1926.92 | Pre-deposit- Rs.2,66,74,720/- from CENVAT Credit | |
| 74 | 61/15 | Vishnu Kumar Agarwala | ST/75796/15 | OIA No. 68/CE(A)/GHY/15 dtd 31.3.15, OIO No. 32/Addl.Commr/BT/ST/GHY/13-14 dtd 21.2.14 | Non-payment of S.Tax under the category 'Works Contract Service' | 12.35 | | 17.77 | Pre-deposit- 5,42,338/- | |
| 75 | 62/15 | Jay Kay Impex | ST/75873/15 | OIA No. 57/GHY/CE(A)/GHY/15 dtd 31.3.15 | Short payment of ST | 2.23 | | 2.23 | Pre-deposit-Rs. 33,384/- | 15.2.16 |
| 76 | 63/15 | Ex-Servicemen Associates | ST/75452/14 | OIA No. 04/GHY/CE(A)/GHY/2014 dtd 06.01.2014, OIO No. 56/ST/GHY/SB/11-12 dtd 09.11.2011 | Limitation and demand for non-taxable services | 14.21 | | 11.18 | CESTAT vide order dtd 17.09.2015 observed that the appellant already paid Rs. 3.03 lakhs. Recovery of the balance amount stayed during the pendency of appeal. | |
| 77 | 64/15 | G.B.Construction | ST/75359/14 | OIO No. 09/COMMR/ST/GHY/13-14 dtd 02.12.13 | Non-payment of Service Tax | 109.53 | | 109.63 | SO dated 15.10.15. Recovery of balance dues stayed during pendency of appeal as the party already deposited Rs. 74.34 Lakh | |
| 78 | 67/15 | Blue Hill Travels (India) Ltd | ST/76112/15 | OIA No. 47/GHY/CE(A)/GHY/15 dtd 27.3.15, OIO No. 39/Addl.Commr/BT/ST/GHY/13-14 dtd 21.2.14 | Classification of Service | 18.11 | | 18.11 | Pre-deposit-Rs.1,85,000/- | 17.2.16, 21.7.16 |
| 79 | 68/15 | BSNL, Assam Circle | ST/75920/15 | OIO No. 02/COMMR/ST/GHY/15-16 dtd 30.6.15 | Irregular Cenvat Credit | 265.58 | | 265.58 | Pre-deposit- Rs. 37,44,253/- | |
| 80 | 02_16 | Binayak Advertising | ST/75113/16 | OIA No. 122/GHY/CE(A)/GHY/15 dtd 3.11.15 | Taxability, valuation and others on Advertising Agency Service | 6.22 | | 8.59 | Pre-deposit- Rs. 85,932/- | |
| 81 | 05_16 | Brahmaputra River Valley | ST/75310/2016 | OIA No. 127/GHY/CE(A)/GHY/2015 dtd 31.12.2015, OIO No. 11/Addl.Commr/BT/ST/GHY/15-16 dtd 20.08.15 | Limitation, GTA Service and ECIS and MMR Service | 18.35 | | 18.35 | Pre-deposit- Rs. 1,84,000/- | |
| 82 | 07_16 | Jupitar Construction | ST/75444/16 | OIO NO. 12/COMMR/ST/GHY/15-16 dated 11.01.16, | Valuation of flats given to land owners, penalty | 21.56 | | 21.56 | Pre-deposit- Rs. 13,81,850/- deposited under VCES | 12.08.16 |
| 83 | 08_16 | Royal Associates | ST/75362/16 | OIO No. 08/COMMR/ST/GHY/15-16 dtd 30.10.15 | Short payment, limitation, penalty | 4.33 | | 4.53 | Rs. 13,03,111/- deposited under VCES is claimed as pre-deposit, but the amount confirmed already excluded the amount. | |

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| 84 | 09_16 | Central Bank of India | ST/75594/16 | OIA No. 08/GHY/CE(A)/GHY/16 dtd 31.1.16, OIO No. 02/Addl.Commr/BT/ST/GHY/15-16 dtd 30.7.15 | Short payment, penalty | 7.48 | | | 0 | 11.7.16, 1.8.16 |
| 85 | 11_16 | Central IT College, Dr. R.P. Road, Ganeshguri, Guwahati | ST/75845/16 | OIO No. 05/COMMR/ST/GHY/15-16 dtd 30.10.15 | Taxability under Commercial Training or Coaching Service. | 166.01 | | 166.21 | Pre-deposit Rs. 12,46,000/- | |
| 86 | 12_16 | Master (india) Brewing Co. | ST/75962/16 | OIO No. 06/Commr/ST/GHY/15-16 dtd 30.10.15 | Applicability of exemption Notification 39/2009-ST dated 23.09.09, period of limitation and penalty | 390.64 | | 390.74 | Pre-deposit- Rs. 29,29,825/- | 05.08.16 |
| 87 | 14/16 | Rastriya Gramin Vikash Nidhi | ST/75654/16 | OIA No. 09/GHY/CE(A)/GHY/16 dtd 31.01.16 | Demand of Service Tax under 'Banking & other financial institution, service and 'BAS' | 23.98 | | 24.08 | | |
| 88 | 16/16 | Assam Publicity Agency | ST/76303/16 | OIA No. 25/GHY/CE(A)/GHY/16 dtd 26.04.16 | Demand of Service Tax under the category 'Advertising Agency Service' | 29.95 | | 29.95 | Pre-deposit- Rs. 2,94,822/- during investgation and appropriated in OIO. Rs. 5,200/- on 29.07.16 | |
| 89 | 17/16 | Frontier Engineering | ST/76083/16 | OIA No. 28/GHY/CE(A)/GHY/2015 dated 26.02.15 | Demand of Service Tax under 'Works Contract Service' | 18.86 | | 11.37 | Pre-deposit- 1,14,665/- | |
| 90 | 18/16 | Mukesh Hyundai | ST/76523/16 | OIO No. 16/COMMR/ST/GHY/15-16 dtd 30.03.16 | Demand of Service Tax under the category 'Motor Vehicle Repair & related service' and | 77.9 | | 77.9 | Pre-deposit- Rs. 5,84,270/- | |
| 91 | 22/16 | Colortech Meghalaya Pvt. Ltd. | ST/76710/16 | OIO No. 14/Commr/ST/Ghy/15-16 dtd 29.03.16 | Non-filing of ST-3, suppression of fact Apr 09-Dec 13 | 216.97 | | 217.17 | Pre-deposit- 16,27,278 | |
| 92 | 23/16 | BSNL, Guwahati | ST/76805/16 | OIO No. 18/Commr/ST/Ghy/15-16 dtd 31.03.16 | irregular availment of Cenvat Credit on Capital Goods | 616.42 | | 616.42 | Pre-deposit- 46,23,115 | |

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|-----|-------|---------------------------------|-------------|---|--|--------|--|--------|---|--|
| 93 | 24/16 | BSNL, Bongaigaon | ST/76804/16 | OIO No. 19/Commr/ST/Ghy/15-16 dtd 31.03.16 | irregular utilization of CENVAT Credit | 73.36 | | 73.36 | Pre-deposit- 5,50,200 | |
| 94 | 2_17 | Builworth Pvt. Ltd. | ST/75024/17 | OIA No. 64/GHY/CE(A)/GHY/16 dtd 17.10.16 | Taxability | 16.9 | | 8.55 | Pre-deposit- Rs. 1,27,000 dt 1.8.16and 42,300 dt 5.01.17 | |
| 95 | 3_17 | Gopal Basumatary | ST/75469/17 | OIA No. 64/GHY/CE(A)/GHY/16 dtd 17.10.16 | Valuation & others. | 2.02 | | 2.02 | Pre-deposit- Rs. 3,18,479/- before adjudication | |
| 96 | 4_17 | ELCON, Guwahati | ST/75398/17 | OIO NO.17/Commr/ST/ghy/2015-16 dtd.31.03.2016 | exemption notfn. WCS & valuation of taxable services under WCS category. | 96.05 | | 96.05 | Pre-deposit- Rs. 7,20,384/- dated3.3.17 | |
| 97 | 9_17 | Gokul krishna Barkotoki | ST/75748/17 | OIA No.19/GHY/CE(A)/GHY/16 dtd 28.03.17 | Non filing of S.T. 3 | 2.65 | | 2.65 | Pre-deposit- Rs.530400/-, before adjudication | |
| 98 | 8_17 | ABCI INFRASTRUCTURE | ST/75632/17 | ST/SHILLONG NO.01/2017 | non payment service tax | 731.85 | | 731.85 | Pre-deposit- Rs. 54,88,425/-, before adjudication | |
| 99 | 11_17 | DURGA KRISHNA | ST/76343/17 | OIO No. 05/Commr/ST/Ghy/16-17 dtd 29.03.16 | non payment service tax | 163.79 | | 163.79 | Pre-deposit- Rs. 57,43,279/-, | |
| 100 | 12_17 | Dragon Consumer Products | ST/76587/17 | OIO No. 06/Commr/ST/Ghy/16-17 dtd 30.03.16 | TAXABILITY OF JOB WORK | 268.89 | | 268.89 | Pre-deposit- Rs. 20,16,704/- VID E CH. NO.50107 DTD. 28.08.2017, | |
| 101 | 13_17 | SHRISTI CONSTRUCTION | ST/75023/17 | 67/SH/CE(A)/Ghy/2016 dt.03.11.2016 | non payment service tax | 20.09 | | 20.09 | Pre-deposit- Rs.1,51,000/- VIDE CH. NO00110 DTD. 16.07.2016 & 3.11.16 | |
| 102 | 17_17 | deep sum Industrial corporation | ST/76160/16 | OIO NO.ST/SHG/06/2015 DTD.31.03.2016 | Classification of Service | 24.6 | | | | |
| 103 | 18_17 | Suprada construction Co. | ST/76799/16 | OIO NO.ST/SHG/06/2015 DTD.31.03.2016 | Classification of Service | 12.1 | | | | |
| 104 | 19_17 | Viswanath project Ltd. | ST/76159/16 | OIO NO.ST/SHG/06/2015 DTD.31.03.2016 | Classification of Service | 46.5 | | | | |
| 105 | 20_17 | STERLING WILSON PVT.. | ST/76155/16 | OIO No.06/2016 dtd.05.03.2016 | Applicability of exemption Notification & Valuation. | 91.17 | | | | |
| 106 | 21_17 | prabhu agarwal | ST/75268/15 | 33/SH/CE(A)/Ghy/2014 dt.19.11.2014 | Wrong classification | 30 | | | | |

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|-----|-------|---|-------------|--------------------------------------|---|--------|---|-------|--|---|
| 107 | 22_17 | SHREE GAUTAM CONSTRUCTION | ST/75625/15 | 46/SH/CE(A)/Ghy/2015 dt.31.03.2015 | Classification of Service | 51.5 | | | | |
| 108 | 23_17 | NATIONAL PROJECT CONSTRUCTION | ST/76015/16 | OIO No.06/ST/SH/2016 dtd.31.03.2016 | Classification of Service | 254.71 | | | | |
| 109 | 24_17 | SOHANLAL PATOWARY | ST/75270/15 | 33/SH/CE(A)/Ghy/2014 dt.19.11.2014 | Wrong classification | 16.9 | | | | |
| 110 | 25/17 | P.K.& CO. | ST/75282/15 | 33/SH/CE(A)/Ghy/2014 dt.19.11.2014 | Wrong classification | 23.36 | | | | |
| 111 | 26/17 | RAMKY INFRASTRUCTURE | ST/76157/16 | OIO/ST/Shg./06/2016 dtd.31.03.2016 | Classification of Service | 130.5 | | | | |
| 112 | 27/17 | ALLIED CONCERN | ST/75877/15 | OIO NO.ST/SHG/06/2015 DTD.17.06.2015 | violation of principles of natural justice. | 358.66 | | | | |
| 113 | 28/17 | S.R.HALOI | ST/75269/15 | 33/SH/CE(A)/Ghy/2014 dt.19.11.2014 | Wrong classification | 4.5 | | | | |
| 114 | 29/17 | B.S.N.L.SILCHAR | ST/271/2009 | | | 5.98 | | | | |
| 115 | 30/17 | R.A.MAZUMDER | STA/214/09 | 03/SH/CE(A)/Ghy/2009 dt.22.04.2009 | evaded service tax | 35.75 | | | | |
| 116 | 31/17 | PRASAD & CO.(PROJ. WORKS) | ST/76156/16 | ST-SHILLONG-NO-06-2006 DT.31.03.2016 | Wrong classification | 14.98 | | | | |
| 117 | 32/17 | NATIONAL PROJECT CONSTRUCTION CORP. LTD. | ST/7560515 | 46/SH/CE(A)/Ghy/2015 dt.31.03.2015 | Classification of Service | 17.46 | | | | |
| 118 | 33/17 | PARIMAL BHATTACHARJEE | ST/76055/16 | 41/SH/CE(A)/Ghy/2016 dt.14.04.2016 | evaded service tax | 19.16 | | | | |
| 119 | 34/17 | SDA DEVELOPER | ST/75325/16 | 92/SH/CE(A)GHY/2015 DTD.30.11.2015 | REFUND | 0.63 | | | | |
| 120 | 35/17 | ABC & CO. | ST/75692/15 | 36/SH/CE(A)GHY/2015 DTD.30.03.2015 | Classification of Service | 2.35 | | | | |
| 121 | 36/17 | ABCI INFRASTRUCTURE | ST/75519/14 | 03/SH/CE(A)GHY/2014 DTD.03.01.2014 | | 44.85 | | | | |
| 122 | 37/17 | SAUMITRA SHANKAR DUTT | ST/75700/15 | 37/SH/CE(A)GHY/2015 DTD.30.03.2015 | evaded service tax | 3.07 | | | | |
| 123 | 38/17 | CHOUDHURY TRADING | ST/75217/15 | 32/SH/CE(A)GHY/2014 DTD.31.10.2014 | evaded service tax | 5.87 | | | | |
| 124 | 42/17 | SDA DEVELOPER PVT. LTD. | ST/75323/16 | 90/SH/CE(A)GHY/2015 DTD.30.11.2015 | refund of S.Tax U/s 11B | 1.52 | | | | |
| 125 | 43/17 | SDA DEVELOPER PVT. LTD. | ST/75324/16 | 91/SH/CE(A)GHY/2015 DTD.30.11.2015 | refund of S.Tax U/s 11B | 1.07 | | | | |
| 126 | 44/17 | BINAY KRISHNA GHOSH | ST/75770/15 | 10/SH/CE(A)GHY/2015 DTD.31.01.2015 | non payment service tax u/s 69 FA 1994 | 4.48 | | | | |
| 127 | 46/17 | JAGANATH TRADE SYNDIACTE | ST/70974/13 | OIO NO.05/2013 DTD.31.03.2013 | EVADED OF SERVICE TAX | 4.79 | | | | |
| 128 | 49/17 | cachar paper project trift & credit coporation ltd. | ST/76473/17 | 01/COMMR.ST/2010 DTD.25/6/17 | refund of S.Tax U/s 11B | 89.16 | | | | Pre-deposit- Rs. 11,14,723/- DTD. /17 |
| 129 | 50/17 | GANESH TAMULY | ST/76825/17 | 76/GHY/CE(A)/GHY/2017 DTD.31.08.2017 | | 12.81 | 0 | 12.81 | | Pre-deposit- Rs. 32,100/- DTD.07/10//17 |
| 130 | 51/17 | wild view resorts | ST/76916/17 | 66/GHY/CE(A)/GHY/17 DTD.02.08.17 | | 5.56 | 0 | 5.56 | | Pre-deposit- Rs. 2,50,000/- DTD.31/01//15 |
| 131 | 52/17 | Ess kay Engineering | E/76909/17 | 73/GHY/CE(A)/GHY/17 DTD.29.08.17 | applicability of exemption notfn. No.25/2012 ST dt.20.06.2012 | 9.66 | 0 | 9.66 | | Pre-deposit- Rs. 90,687/- DTD.13.11.17 |

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|-----|-------|--|-------------|--|---------------------------|--------|---|--------|--|-----|
| 132 | 02_18 | Assam cricket association | ST/75031/18 | 07/COMMR.ST/2010 DTD.14.02.2018 | evade payment of ST.3 | 229.76 | 0 | 114.88 | 172,32,397/- | |
| 133 | 03_18 | Maa kamakhya coke Industries | ST/75407/18 | OIA No.97/GHY/CE(A)/GHY/2017 | evade payment of ST.3 | 6.18 | 0 | 6.18 | Pre-deposit Rs.15,457/- dtd.5.2.18 | |
| 134 | 04_18 | Pradip Kr Lakhar | ST/76021/18 | OIA No.112/GHY/CE(A)/GHY/2017 dtd. 19.12.2017 | Limitation & Taxability | 0 | 0 | 0 | Pre-deposit Rs.1,76259/- dtd.5.2.18 | |
| 135 | 05_18 | Harekrishna krishna Talukdar | ST/76200/18 | OIA No.111/GHY/CE(A)/GHY/2017 dtd. 13.12.2017 | evade payment of ST(VAT) | 28.61 | 0 | 28.61 | Predeposit of Rs.71,200/- vide ch. No.50199 dtd.13.04.2018. | |
| 136 | 06_18 | Real time Technoogy | ST/76257/18 | OIA No.10/GHY/CE(A)/GHY/2018dtd. 05.01.2018 | Classification of Service | 16.75 | 0 | 17.15 | Predeposit of Rs.1,28,693/- vide ch. No.50199 dtd.13.04.2018. | |
| 137 | 07_18 | Light House Manufacturing Co. Brahmaputra industrial Park, Sila, North Guwahati 781101 | ST/76958/17 | OIO No.08/Commr/ST/GHY/2017-18 dtd.28.08.2017 | Classification of Service | 297.90 | 0 | 297.90 | Predeposit of Rs.22,34,294/- vide ch. No.50009 dtd.07.11.2017. | |
| 138 | 09_18 | Zaloni Technologies India Pvt Ltd, Nexia Park Christian Basti, Guwahati, assam-781005 | ST/75880/18 | O-I-A NO. 107/GHY/CE(A)GHY/2017 dtd 14.12.17 arising out of O=I=O No. 24/Ref/ST/ACG/GHY/16-17 dtd 31.03.17 | Refund | 6.85 | | | | May |

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|-----|-------|---|---------------|--|---|------------------|--------------|-----------------|---|---|
| 139 | 10_18 | Zaloni Technologies India Pvt Ltd, Nexia Park Christian Basti, Guwahati, assam-781005 | ST/75877/18 | O-I-A NO. 107/GHY/CE(A)GHY/2017 dtd 14.12.17 arising out of O=I=O No. 25/Ref/ST/ACG/GHY/16-17 dtd 31.03.17 | Refund | 4.81 | | | | May |
| 140 | 11_18 | Zaloni Technologies India Pvt Ltd, Nexia Park Christian Basti, Guwahati, assam-781005 | ST/75879/18 | O-I-A NO. 107/GHY/CE(A)GHY/2017 dtd 14.12.17 arising out of O=I=O No. 26/Ref/ST/ACG/GHY/16-17 dtd 31.03.17 | Refund | 5.5 | | | | May |
| 141 | 12_18 | Zaloni Technologies India Pvt Ltd, Nexia Park Christian Basti, Guwahati, assam-781005 | ST/758780/18 | O-I-A NO. 107/GHY/CE(A)GHY/2017 dtd 14.12.17 arising out of O=I=O No. 27/Ref/ST/ACG/GHY/16-17 dtd 31.03.17 | Refund | 21.12 | | | | May |
| 142 | 13_18 | GANESH ENTERPRISE | | O-I-A No. 05/GHY/CE(A)GHY/2018 dtd 15.01.2018 ARISING OUT OF O-I-I No. 23/ACG/ST/Ghy/2016-17 dtd. 31.03.2017 | Evasion of Service Tax | 22.28 | | 22.48 | 1,99,655 | |
| 143 | 14_18 | Puspalata Choraria, Silchar | ST/76823/2018 | O-I-O No. 20/GHY/CE(A)GHY/2018 dtd 12.03.2018 ARISING OUT OF O-I-O No. 01/ST/AC/ACS/2017 dtd 16.10.2017 | Evasion of Service Tax | 2.996 | | 1.6 | 40700/- + 13600/- | |
| 144 | 15_18 | S M Autokrate Pvt Ltd, Ghy | ST/75869/2018 | O-I-A No. 15/GHY//CE(A)GHY/2018 dtd.09.02.2018, O-I-O No. 01/DCG(ST)Legacy/GHY/2017-18 dtd. 17.11.2017 | Evade payment of ST | 16.16 | | 16.16 | Rs 161700/- vide Ch No. 00236 dtd 28.11.2017 and Rs 40,200/- vide Ch No. 00236 dtd 14.03.2018 | |
| 145 | 16-18 | Mukand Systems Network Pvt Ltd. | ST/77564/2018 | O-I=O No. 03/Commr/ST/GHY/2017 dtd 27.03.2018 | Evade payment of ST | | | 214.75 | Rs 21475016(ST) Rs 471768/- (Interest) deposited before SCN | |
| 146 | | Binayak Advertising Pvt. Ltd | ST/78035/2018 | 33/GHY//CE(A)GHY//2018 dtd 25.04.18 | Evade payment of ST | 8.59 | | 8.59 | | 200/- per day or 2% of outstanding liability from 1/4/7 to 9/5/08 + |
| 147 | | Assam state Transport Corporation | ST/78094/2018 | 02/Commr/ST/GHY/17-18 dtd. 27.03.2018 | Evade payment of ST(Claassification of Service) | 305.83 | | 305.83 | | |
| | | | | | | 13104.166 | 232.5 | 12041.99 | 25378.676 | |