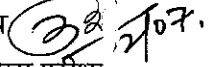


			exempted service of Rs.0.65 lakhs						
3	CE Range-III,Hapur	CERA 44/20 16-17 7/IIB/P1	Non availment of Cenvat credit in respect of Service tax paid on commission to agent for causing sales of goods of Rs.12.17 Lakhs						In this regard, the Jurisdictional AC has reported that after restructuring of the department in GST, with the details of CERA number only , it is very hard to ascertain the present jurisdiction of Range to which paras are concerned with, therefore, the name & address of the party is required to ascertain the proper jurisdiction of the unit.

Submitted for compliance please.

भवदीय 
सयुक्त आयुक्त (लेखा परीक्षा),
केंद्रीय वस्तु एवं सेवाकर आयुक्तालय,
नोएडा.

copy marked to eco-



भारत सरकार / GOVT OF INDIA

सीमा शुल्क एवं केंद्रीय कर/ CUSTOMS & CENTRAL TAXES

मेरठ परिक्षेत्र, मेरठ / MEERUT ZONE, MEERUT

Opp. CCS University, Mangal Pandey Nagar, Meerut, Uttar Pradesh -250004
Tel: 0121-2769785(O), 2762527(F), E-mail: adcmeerutzone@rediffmail.com

V(30) CCO/MRT/Tech/EX-ST/332/18

Dated: /03/2019

1421
28/3/19

**MOST URGENT
TOP PRIORITY**

To,

The Principal Commissioner/ Commissioner,
CGST Commissionerate,
Meerut/Noida.

Office of the Principal Commissioner,
Central GST, Meerut

24/29 MAR 2019

कार्यालय प्रमुख, उत्तर प्रदेश
केंद्रीय शुल्क एवं कर विभाग

ADC (Meerut)

Sir,

Subject: - Up-to-date position of audit observations raised by CERA teams during 2016-17 and 2017-18 in respect of CENVAT CR: DIT - reg.

Kindly find enclosed herewith copy of letter INDT/SSCA-CFCC/00 dated 18.03.2019, received from the Director/indt, O/o the Principal Director of Audit (Central), Indian Audit & Accounts Department, Lucknow, on the captioned subject.

2. In this connection, it is requested to kindly go through the contents of the above referred letter and submit the desired information in prescribed Performance directly to the Director/indt, O/o the Principal Director of Audit (Central), Indian Audit & Accounts Department, Lucknow with the copy to this office urgently.

Yours faithfully

Encls: As above (02 pages)

Deputy Commissioner (CCO)

985 ADC/PIV
29.03.19

cc road
C
29.3

Supdt (Audit)
29/03/2019

28/3/19



मुख्या आशुपल कायालय
Office of the Chief Commissioner
प्राप्ति / Received
सं. / No. 998
25 MAR 2019
सीमा शुल्क, केंद्रीय वस्तु एवं सेवाकर
Customs, Central Goods & Service Tax

NO: INDT/SSCA-CFCC/ 06

To

The Chief Commissioner/CGST
Office of the Chief Commissioner CGST
Opposite CCS University, Mangal Pandey Nagar
Meerut-250004

Date:- 18.3.19

DC 1 R send
26/3

Subject: - Up-to-date position of audit observations raised by CERA teams during 2016-17 and 2017-18 in respect of CENVAT CREDIT.

Sir,

This office is conducting a Subject Specific Compliance Audit (SSCA) on "carrying forward of disputed CENVAT Credit of CX & ST to GST", in view of Board's detailed guidance note on CGST transactional Credit vide D.O.F. No. 267/8/2018-CX.8 dated 14.03.2018 and Circular No. 33/07/2018-GST dated 23.02.18 for inclusion in Compliance Audit Report 2018-19, of the CAG of India.

Kindly provide information in respect of Paras mentioned in attached appendix at the earliest.


Thanking you.

Yours faithfully,

Director/INDT

848
6/3/19

Sup
14/3/19

कार्यालय प्रधान OFFICE OF THE PR. COMMISSIONER केंद्रीय वस्तु एवं सेवा कर CENTRAL GOODS & SERVICES TAX NOIDA रेनु टावर सी-56/42, सेक्टर-62, नोएडा RENU TOWER C-56/42, SECTOR-62, NOIDA	 सत्यमेव जयते
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C.No.(1) VI Audit/NST/Commercial Trg.219/2016

Date : .19

3744
6/9/2019

मेधा में

The Commissioner(PAC)
 Revenue Department,
 Ministry of Finance,
 UTI Building No. 14, HUDCO Vishala,
 Bhikaji Cama Place, R.K. Puram,
 New Delhi.

श्रीमान

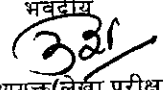
विषय: - Review para on 'Commercial Training and coaching Service' included in Chapter II of Audit-Report No.43 of 2017 (Indirect taxes-CE &ST) – reg.

Kindly refer to your letter F.No. 238/1/2018-CX-7 dt.22.8.2019, on the subject mentioned above.

In this regard, as per the Annexure III (Para 2.5.5.3) action taken report for the assessees falling under the jurisdiction of CGST, Noida Commissionerate is as under:-

S.No.	Name & address of Service provider	Pan Number	Action Taken report
174	M/s Babeeta Rani Goyal, J 508, Ajnara Grand Heritage, Sector-74, Noida	AXSPG4274H	The Demand cum Show cause notice to M/s Babeeta Rani Goyal for amount of Rs.3,46,482/- along with interest and Penalty , has been served to the party.
205 & 206	M/s Lakshmi Shankar & Co., 867, Ground Floor, Sector-27, Noida	AJHPM 3615P	In response to the jurisdictional Range office's letter dated 26.4.2019, party vide their letter dated 15.5.2019 has submitted that they have not taken Service tax Registration with Service Tax Department, although the party has taken GST Registration w.e.f. 1.7.2017 with GSTIN 09AJHPM3615IZP. Further, the Jurisdictional Range Officer vide his letter dated 21.5.2019 has again requested to the party for submitting the documents pertaining to F.Y. 2017-18 (upto June 2017). Therefore, the correct Liability of Service tax which has to be discharged by the Party(upto June 2017) is yet to be ascertained. As and when the reply is received from the party , the final categorical action taken report will be submitted on finalisation of issue.

This issues with the approval of the Pr. Commissioner, CGST, Noida.

भवदीय

 सयुक्त आयुक्त(लेखा परीक्षा),
 केंद्रीय वस्तु एवं सेवाकर आयुक्तालय, नोएडा

कार्यालय प्रधान आयुक्त,
OFFICE OF THE PR. COMMISSIONER
केंद्रीय वस्तु एवं सेवा कर, नोएडा
CENTRAL GOODS & SERVICES TAX NOIDA
रेनू टावर सी-56/42, सेक्टर-62, नोएडा
RENU TOWER C-56/42, SECTOR-62, NOIDA



C.No.(1)VAudit/NST/Commercial Trg/219/2016/

Date 12.07.19

To

उपायुक्त (सी सी ओ)
केंद्रीय वस्तु एवं सेवाकर आयुक्तालय,
मेरठ

विषय: - Review Para on "Commercial Training & Coaching Service" included Chapter II in Audit Report No. 43 of 2017 of C & AG of India - Reg.

Kindly refer to your office letter C.No. V(30)CCO/MRT/Tech/Cus/11/2018/Pt/II/1171(s/l) dated 08.03.2019 on the above captioned subject.

In this regard, as per enclosed Annexure-III (Para 2.5.5.3) of Chapter II of Audit Report No. 43 of 2017, action taken report regarding the assesses who were providing commercial training or coaching services and falling under the jurisdiction of the Division I and III of this commissionerate is as under:-

S.No in Annx-III	Name of the Service Provider	PAN	Service Tax Registration No. with date of issue of ST-2
189	M/s Prassana Vij, 1121, Sector 37, Noida	ACBPV2235P	ACBPV2235PSD001 dated 22.03.2016
Action Taken: M/S. Prassana Vij has submitted that their Professional Income for the F. Y. 2013-14 was Rs. 8,52,832/- which was under the threshold limit i.e. Rs. 10,00,000/- under Service Tax. For the subsequent year i.e. F. Y. 2014-15 their Professional Income was Rs. 11,67,200/- and therefore they have discharged their Service tax liability on the amount more than the threshold limit i.e. Rs. 10,00,000/- under Service Tax which was Rs. 1,67,200/-. The details of the Service Tax Paid by M/s Prassana Vij with reference to the required Service Tax payable by him for subsequent years are given below:			

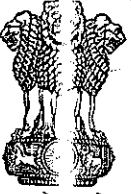
(Amount in Rs.)

Financial Year	Amount shown in ST-3 Return			Differential Taxable Amount	Differential Service Tax payable	Details of Challan
	Amount shown in ST-3 Return	Amount reflected in Form 26AS				
2013-14	Nil	8,52,832/-	Nil	Nil	Nil	Does not fall in the ambit of Service Tax threshold limit i.e. below Rs. 10,00,000/-
2014-15	--	11,67,200/-	1,67,200/-	20,666/-	50006 11.05.2019	
The party has also deposited interest amounting to Rs. 14,534/- along with Service Tax as mentioned above on the differential income vide challan no. 50001 dt. 19.05.2019.						
2015-16	24,08,339/-	24,23,168/-	14,829/-	2,150/-	50012 dt. 27.05.2019	
The party has deposited Service tax (including cess) amounting to 2,150/- for the respective period and has also deposited the interest amounting to Rs.1,018/- on the same vide challan no. 50012 dated 27.05.2019 as reported above.						
2016-17	34,99,751/-	37,56,108/-	2,56,357/-	38,454/-	50015 dt. 27.05.19	
The party has deposited Service tax (including cess) amounting to, 38,454/- for the respective period and has also deposited the interest amounting to Rs. 12,438/- on the same vide challan no. 50015 dated 27.05.2019 as reported above.						
2017-18 (upto June 17)	20,01,984/-	20,63,631/-	61,647/-	9,247/-	50016 dt. 27.05.19	
The party has deposited Service tax (including cess) amounting 9,247/- for the respective period and has also deposited the interest amounting to Rs. 2,645/- on the same vide challan no. 50016 27.05.2019 as reported above.						
It is pertinent to mention here that the party vide their letter 28.05.2019 has submitted that they have discharged their Service Tax liability along with due Interest for the F. Y. 2014-15 to 2017-18 (upto June 2017) as per the Income Reflected in their form-26AS.						

	Accordingly, in view of the above it can be ascertained that the party has discharged their due Service Tax liabilities for the respective Financial Years. The amount deposited by the party had also been verified by the Range Office from the website namely easiest.gov.in & found in order. Therefore, after scrutinizing the documents submitted by the party by the Office, it appears that the party have discharged their due Service Tax liabilities upto June'2017 and issuance of SCN in this case appears to be not warranted as the party have already discharged their Service Tax liability.		
205 & 206	M/s Lakshmi Shankar Mishra, 867, Ground Floor, Sector-27, Noida	AJHPM3615P	-----
	Action Taken: In response to the jurisdictional Range Office's letter dated 26.04.2019, the party vide their letter dated 15.05.2019 has submitted that they have not taken Service Tax Registration with Service Tax Department, Although the party has taken GST Registration w.e.f. 01.07.2017 with GSTIN: 09AJHPM3615P1ZP. Further, the jurisdictional Range officer vide his letter dated 21.05.2019 has again requested to the party for submitting the documents pertains to the Financial Year 2017-18 (upto June, 2017). Therefore, the correct liability of Service Tax which has to be discharged by the party (upto June, 2017) is yet to be ascertained. As and when, the reply is received from the party, the final categorical/action taken report will be submitted in due course.		
174	M/s Babeeta Rani Goyal, J508, Ajnara grand heritage, Sector-74, noida-201301.	AXSPG4274H	-----
	Action Taken: The Demand Cum Show Cause Notice to M/s Babeeta Rani Goyal for an amount of Rs. 3,46,482/-, along with interest and penalty, has been served to the party.		

Submitted for information please and necessary action at your end please.

र/प्र. अपर आयुक्त (लेखा परीक्षा),
केंद्रीय वस्तु एवं सेवाकर आयुक्तालय, नोएडा।

कार्यालय प्रधान आयुक्त, OFFICE OF THE PR. COMMISSIONER केंद्रीय वस्तु एवं सेवा कर, नोएडा CENTRAL GOODS & SERVICES TAX NOIDA रेनू टावर सी-56/42, सेक्टर-62, नोएडा RENU TOWER C-56 42, SECTOR-62, NOIDA	 सत्यमेव जयते
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C.No.(1)VAudit/NST/Recovery/228/2016/Pt

Date :11.9.19

सेवा में

The Commissioner(PAC)
 Revenue Department,
 Ministry of Finance,
 UTI Building No. 14, HUDCO Vishala,
 Bhikaji Cama Place, R.K. Puram,
 New Delhi.

श्रीमान

विषय: -Review para on Recovery of Arrears in Service Tax" included as Chapter II in Audit Report No. 41 of 2016-- reg.


Kindly refer to your letter F.No. 238/05/2017-CX-7 dt.19.8.2019 on the above mentioned subject.

In this regard, as per the Annexure, action taken report for the assessees falling under the jurisdiction of CGST, Noida Commissionerate is as under:-


S.No	Para Number	Name of the Assessee	Action Taken report
121	2.9.1(ii)	S M Telesys	<p>In this regard, vide this office letter dt. 2.5.2019, it was informed that a notice under Section 87 of Finance Act, 1994, read with Section 142 of Customs Act, had been issued by the competent Authority for recovery proceedings against the party and their promoters/guarantors.</p> <p>it was further submitted that the Divisional Head informed that Notices dated 29.04.2019 under Section 87 of the Finance Act, 1994 were issued to promoters and Guarantors of M/s S.M. Telesys Ltd. to recover the pending Government dues. The notices were sent to them through Speed post to their residential address as provided by IFCI Ltd., but the same were received back in the divisional office un-delivered with the remark of postal authority i.e. 'no such person exists' and 'incomplete address'. Further, the Divisional Head submitted that they were making efforts to ascertain the correct and complete residential address of the Guarantors and promoter so that necessary action, as per law, to realize the Govt. Dues, may be initiated against them.</p> <p>Now, as per the Jurisdictional AC's report dt.9.9.2019, it has been informed</p>


			that Sri N.P. Sen (Promoter), Smt. Renuka Sen(Guarantor) and Sri Rohit Sen (Guarantor) have been traced and copy of notice dt.29.4.2019 has been served. In a telephonic conversation on 9.9.2019, Sri Rohit Kumar Sen(Guarantor) stated that they had left the company since long back
127	2.10.1(iii)	S M Telesys	same as above

This issues with the approval of the Pr. Commissioner, CGST, Noida.

भवदीय

 01 सयुक्त आयुक्त(लेखा परीक्षा),
 केन्द्रीय वस्तु एवं सेवाकर
 आयुक्तालय,
 नोएडा.

Copy forwarded to the Dy. Commissioner(CCO) Meerut, with reference to forwarded letter V(30)CC/MRT/Tech(L)PAC/271/2019/3154 dt.28.8.19 for information please

01 सयुक्त आयुक्त(लेखा परीक्षा),


 सत्यमेव जयते	कार्यालय प्रधान आयुक्त, OFFICE OF THE PR. COMMISSIONER केंद्रीय वस्तु एवं सेवा कर, नोएडा CENTRAL GOODS & SERVICES TAX NOIDA रेनू टावर सी-५६/४२, सेक्टर-६२, नोएडा RENU TOWER C-56/42, SECTOR-62, NOIDA
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C.No.(1)VAudit/Report No. 4/3/2019

Date :12.9.2019

सेवा में

38/3
12/9/19

The Commissioner(PAC)
 Revenue Department,
 Ministry of Finance,
 UTI Building No. 14 HUDCO Vishala,
 Bhikaji Cama Place R.K. Puram,
 New Delhi.

विषय: -Paras on monitoring mechanism for recovery of Arrears in CBIC included in Chapter IV of Audit Report no.4 of 2019 (indirect taxes-CE & ST) of C & AG of India- reg.

Kindly refer to your letter F.No. 238/02/2019-CX-7 dt.29.8.2019 on the above mentioned subject.

In this regard, as desired, the specific report on para nos. 4.5.1.1., 4.5.1.2 , 4.5.1.3 , 4.5.2 , 4.5.3 ; 4.5.4 , 4.5.5 (i) ,(ii),(iii), (iv) & 4.5.6 in respect of jurisdiction of CGST, Noida Commissionerate is as under:-

Para No.	Specific report
4.5.1.1	The amount of arrears realized in respect of Central Excise and Service Tax during the financial year 2017-18 was Rs. 48.62 Crores.
4.5.1.2	The correct and actual figures in respect of pending arrears in litigations is being reported through monthly TAR reports in respect of Central Excise and Service Tax. These reports are prepared at Range office level and after examination and analysis forwarded by Range Office to the division office. After compiling the division reports correct and authentic figures forwarded to Higher formations. No specific case has been reported pertaining to CGST, Noida.
4.5.1.3	The recovery target fixed for the F.Y. 17-18 was 49.88 Crores and against this amount, Rs. 48.62 Crores was got realized. Further, all the Divisions of this jurisdiction have been directed to recover all the arrear on utmost priority.
4.5.2	As soon as the Order in Original(OIO) is issued by the Adjudicating Authorities, it is dispatched for serving upon the party/noticee,

	simultaneously copy of OIO is sent to jurisdictional Range Office for updating the records and necessary action. No specific case of delay has been brought to our notice so far.
4.5.3	The field formation has been directed to initiate the recovery of arrears and to take necessary action timely as per the provisions of the Central Excise, Customs and Service Tax law and procedures. However, no specific case pertaining to CGST, Noida reported in the Audit report.
4.5.3. (i),(ii),(iii),(iv)	The field formation has been directed to follow instructions issued time to time by the Central Board of Indirect taxes & Customs for speeding up process of recovery of arrears.
4.5.6	Monthly TAR reports received from the Division offices are being monitored for proper categorisation and updated present status of the cases. The field formation has also been directed for regular updating present status, categorisation and correct reporting of amount of arrears involved in the cases.

भवदीय

मनमोहन सिंह

प्रधान आयुक्त 12.9.19
केंद्रीय वस्तु एवं सेवाकर आयुक्तालय
नोएडा.