

SPEED POST



**F. No. 196/08/ST/2018—R.A.
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)**

14, HUDCO VISHALA BLDG., B WING
6th FLOOR, BHIKAJI CAMA PLACE,
NEW DELHI-110 066

Date of Issue.....12/4/21

Order No. 08/21 - ST dated 12-4-21 of the Government of India, passed by Shri Sandeep Prakash, Additional Secretary to the Government of India, under Section 35 EE of the Central Excise Act, 1944 read with Section 83 of Finance Act, 1994.

Subject: Revision Application filed under Section 35 EE of the Central Excise Act, 1944 read with Section 83 of Finance Act, 1994 against the Order-in-Appeal No. LUD-EXCUS-001-APP-735-736-18 dated 23.03.2018 passed by the Commissioner (Appeals), CGST, Ludhiana.

Applicant: M/s. IDS Infotech Limited, Mohali

Respondent: Commissioner of CGST, Ludhiana.

ORDER

A Revision Application No. 196/08/ST/2018-R.A. dated 22.06.2018 has been filed by M/s IDS Infotech Limited, Mohali (hereinafter referred to as the applicant) against the Order-in-Appeal No. LUD-EXCUS-001-APP-735-736-18 dated 23.03.2018, vide which the Commissioner (Appeals), Ludhiana has upheld the appeal filed by the department against the sanction of rebate claims by the Deputy Commissioner, Central Excise Division, Patiala, vide Order-in-Original No. R-01/DC/Rebate/S.Tax/SAS Nagar/15 and R-04/DC/Rebate/S. Tax/SAS Nagar/15 both dated 26.02.2015.

2. Briefly stated, the applicant had filed two rebate claims, amounting to Rs. 4,80,235/- and Rs. 3,41,968/- with the original authority under Notification No. 39/2012-ST dated 20.06.2012 read with Rule 6A of the Service Tax Rules, 1994. Both the claims were sanctioned by the original authority, vide aforesaid order dated 26.02.2015. On review, the Pr. Commissioner, Ludhiana found that the rebate sanctioned to the extent of Rs. 2,55,852/- and Rs. 8,652/- related to the legal consultancy services in connection with an ongoing CBI inquiry in a criminal case against the director of applicant, namely, Sh. P.K. Aggarwal and therefore, the rebate

claim, to that extent, was not admissible. Accordingly, the appeal was filed by the department, which has been allowed by the Commissioner (Appeals).

3. The revision application has been filed on the grounds that the legal services were provided, with reference to the software project of the company and that the invoices were issued in the name of Sh. P.K. Aggarwal only for the purpose of his attention.

4. Personal hearing, in virtual mode, was held on 09.04.2021. Sh. Vineet Aggarwal, CA appeared for the applicant and reiterated the contents of the RA. He disclosed that the RA filed by them in the same issue for earlier period i.e. 196/10/ST/2016-RA has been rejected by the Government. No one appeared for the department. No request for adjournment has also been received. Hence, the matter is taken up for disposal as per records.

5. The Government has examined the matter. It is observed that the Government has already decided the two revision application Nos. 196/09/ST/2016-R.A. and 196/10/ST/2018-R.A., vide Order No. 20-21/2018-ST dated 01.03.2018 against the applicant, involving the same

issue. No additional information or grounds have been provided to persuade the Government to deviate from its earlier decision on the same issue for earlier period. Hence, the revision application is rejected.



(Sandeep Prakash)

Additional Secretary to the Government of India

M/s. IDS Infotech Limited,
C-138, Industrial Area, PH-VIII,
Mohali Punjab.

G.O.I. Order No. 08 /21-ST dated 12-4-2021

Copy to:-

1. Commissioner of CGST, Central Excise House, F-Block, Rishi Nagar, Ludhiana-141 001.
2. Commissioner (Appeals), Central Excise & CGST, Ludhiana.
3. Sh. Vineet Aggarwal, CA, SCO 176, Sector 37-C, Chandigarh- 160 036.
4. PA to AS (Revision Application)
5. Spare Copy ✓
6. Guard File

ATTESTED



(Ashish Tiwari)

Assistant Commissioner (R.A.)