## **EXPRESSION OF INTEREST**

Sealed Expression of interest is invited from the Chartered Accountants who are on the panel of C.A.G. of India to defend the Service Tax matter for the year 2013-2014 (copy of notice attached). The sealed offers may be submitted on or before 12.03.2015 in the office of Chief Accounts Officer, C-15, Awas Bhawan, Sector-6, Panchkula (0172-2562041).

For and on behalf of Housing Board Haryana

Chief Accounts Officer, For: Chief Administrator, Housing Board Haryana, Panchkula.





## Office of the Principal Commissioner, CX & ST, SCO No. 407-408, Sector-8, Panchkula

C. No.V (ST)15/113/ST-Adj/Housing Board/PKL/2014 1268 4 dt

Statement for recovery of ST amounting to Rs. 6,08,91,351/- as per Annexure 1. 'A' for FY 2013-14 from M/S Housing Board Haryana, Plot No. C-15, Sector-6, Panchkula (hereinafter referred to as the noticee) u/Section 73(1A) of the Finance Act, 1994 reproduced below:

"73[(1A) Notwithstanding anything contained in sub-section (1), the Central Excise Officer may serve, subsequent to any notice or notices served under that sub-section, a statement, containing the details of service tax not levied or paid or short levied or short paid or erroneously refunded for the subsequent period, on the person chargeable to service tax, then, service of such statement shall be deemed to be service of notice on such person, subject to the condition that the grounds relied upon for the subsequent period are same as are mentioned in the earlier notices.]"

The noticee, were served at SCN issued vide C. No. V(ST)15/101/ST-Adj/PKL/2014/7989 dt 21.10.2014 for Rs.60,40,66,724/- for FY 2009-10 to 2012-13 by the Principal Commissioner, CX & ST Commissionerate, Panchkula which is pending adjudication

For the subsequent period of FY 2013-14 also, ST of Rs. 6,08,91,351/- is short paid on identical grounds as already contained in earlier SCN issued vide C. No. V(ST)15/101/ST-Adj/PKL/2014/7989 dt 21.10.2014

Now, therefore in exercise of powers conferred upon me by virtue of Section 73 (1A) of the Finance Act, 1994, the undersigned issues this statement (deemed to be Notice on the same grounds) to the Noticee calling upon them to show cause in writing to the Principal Commissioner, CX & ST Commissionerate, Panchkula, SCO 407-408, Sector-8, Panchkula, within 30 days of the receipt of this statement (Notice), as to why:

- ST amounting to Rs. 6,08,91,351/- (including cess) as per Annexure 'A' (i) for the period 2013-14 should not be recovered from them u/Section 73 of the Finance Act, 1994 along with interest u/Section 75 (ibid) and
- Penalty should not be imposed upon them u/Sections 76, 77 & 78 (ibid) (ii)

- 5. The Noticee are further directed to produce at the time of showing cause all the evidence, documentary or otherwise, upon which they intend to reply in support of their defence. The Noticee should also indicate in their written reply as to whether they wish to be heard in person or through their authorized representative. If no mention is made about it, it will be presumed that they do not desire any personal hearing. Further, if no cause is shown against the action proposed to be taken, within the stipulated period or the Noticee or their legal authorized representative does not appear before the Adjudicating Authority when the case is posted for hearing, the case would be decided exparte on the basis of evidence already available on records.
- 6. This Statement is being issued to the Noticee without prejudice to any other action that may be taken against them under the Act or the Rules made there under or any other Law for the time being in force in India.

(Arvind Singh)
Principal Commissioner
CX & ST, Panchkula

Regd. AD
M/s Housing Board Haryana,
Plot No. C-15, Sector-6, Panchkula

Encl: Relied Upon Documents (RUDs):

1. Office letter to the Noticee dt. 11.11.2014

2. Reply submitted by the notice vide letter dt. 20.11.2014

3. Balance Sheet of the Noticee for the FY 2013-14

4. Details of profit on sale of houses

Copy to:

1. Assistant Commissioner, CX & ST Division, Panchkula

2. Superintendent, CX & ST Range-II, Panchkula

Supdt (Adjn)