

Vasudev Mehta

Issue : Whether differential amount worked out comparing the bank statement and ST-3 returns can be considered as consideration for a service ? Held : No
Brief Facts of the Case : Briefly stated the facts of the case are that appellant was engaged in providing outdoor catering services and business auxiliary services and were registered with the service tax department since 25.11.2004 and deposited service tax towards provision of such services and filed ST-3 returns from time to time. During the month of December 2009, an inquiry was initiated by the department and in response to the summons dated 3.12.2009 the appellant provided sales bill, bank statement, catering booking menu, order booking book for the period 2009 -2010. Further in response to the summons dated 8.2.2010, the representative of the appel.....