



Vasudev Mehta

Issue : Whether income to disclosed to Income Tax Department can be a basis for levy of Service Tax without any corroborative evidence by the department? Held : No Brief Facts of the Case : M/s Lotus Cons. Build Technocrat Pvt. Ltd., the respondent, is registered for providing/ payment of Renting of Immovable Service, Works Contract Service, Manpower Recruitment / Supply Agency Service, Sponsorship Service provided by Body Corporate, Security Agency Service Rent a Cab Scheme Operator Service. The department got an intelligence that the respondent was not discharging their service tax liability on following services: - Services relating to development of plots: The