



Vasudev Mehta

Issue : Whether excess Service Tax paid on advance can be adjusted against future Service Tax Liability even though there was no invoice raised in respect of the same? Held : Yes Brief Facts of the Case : Bereft of unnecessary detail, what is required to be placed on record is that Appellant had paid an excess amount of Rs. 1,64,14,630/- while discharging Service Tax Liability for the month of September 2012, which was adjusted against Service Tax liability accrued for the period from October 2012 to March 2013 and January 2014 to February 2014. Respondent Department treated such adjustments as improper as Rule- 6(4A) of the Service Tax Rules 1994 permits such adjustments of excess Service tax against Service Tax liability for the succeeding month or quarter and not for several month and quarter.....