



Vasudev Mehta

Issue : Whether Additional Factual Grounds can be raised for the first time before Tribunal ? Held : No
Brief Facts of the Case : The brief facts are that the appellant was sub-contractor to Era Constructions (India) Ltd., Gannon Dunkerley & Co. Ltd and Apex Build Sys Pvt Ltd for fabrication and erection activities of structural steel at several sites as per work orders. Investigations were launched following which show cause notice dated 22.4.2016 for the period 2010-11 to 2014-15 and show cause notice dated 11.4.2018 was issued for the period 2015-16 alleging that the activity of erection, fabrication of steel was susceptible to service tax. Vide the impugned order, the said two notices were adjudicated wherein the demand of Rs.11,01,25,78/- was confirmed along wit.....