



Vasudev Mehta

Issue : Whether Interest is liable to be paid on belatedly deposited service tax Held : Yes Brief Facts of the Case : The appellant is engaged in providing various kind of Postal services including Courier Services etc. An enquiry was initiated by the officers of DGGI, Kanpur. During scrutiny of the records of the appellant, it was noticed that service tax amounting to Rs.33,35,261/- had not been paid by the appellant on the services rendered by them during the period from April 2014 to June 2017. Further, it was also found that the said appellant had not filed the ST-3 returns for the period April 2014 to June 2017. A Show- Cause notice dated 30.10.2019 was issued to the appellant asking them to show cause as to why: Service Tax amounting.....