

Vasudev Mehta

Issue : Whether Service Tax can be demanded on the Unbilled Revenue and advances wherein the Service Tax has already been discharged at the time of raising invoices? Held : No

Brief Facts of the Case : The Brief Facts of the case are that the assessee is engaged in the business of civil construction, it was awarded a contract for construction of factory building by M/s. Lotte Foods India Pvt. Ltd. [hereinafter referred to as 'LFI'] for Rs.1,78,53,39,880/-. The said contract was signed during the year 2008-09. During the course of audit of the accounts of the assessee by the Internal Audit Group, the audit team appears to have noticed the said agreement and the fact that the customer of the assessee was to make an advance payment of 25% of the contract price. It is the further case of the Revenue that, from

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