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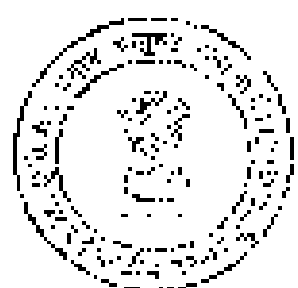
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IN ORDER IN APPEAL

M/s. Shanti Construction Co., Grand Complex, First Floor, Opp. Jangradh Office Area, 1st Sector, Colony, Veraval, District Coimbatore, Pin - 562 256 (hereinafter referred to as 'the appellant') has filed the present appeal, against Order in Original No. AQ/VA/309/2018 dated 11.06.2018 (hereinafter referred to as 'the impugned order') issued by the Assistant Commissioner, GST Division, Mangalore (hereinafter referred to as 'the lower adjudicating authority').

2. The Tribunal in the impugned order an Enquiry was initiated against the appellant under section 66C of the Act, which revealed that the appellant was registered under Service Tax Registration No. AMR537/309/1001 for the services of "Works Contract", "Supply of Tangible Goods", "Maintenance or Repair" and "Construction other than residential complex including commercial/industrial building or civil structures"; that the appellant submitted Form 25AS, Staff Accountants, copies of work orders, RA-Applications for the years 2012-13 to 2015-16 and other relevant documents; that the appellant had not paid service tax of Rs. 12,76,633/- on Income generated by way of rendering various taxable services during the period from 2012-13 to 2015-16. Show Cause Notice No. V.37/12-43/4E/2016 dt. dated 12.06.2017 was issued by the appellant, which was adjudicated vide the impugned order, wherein demand of service tax of Rs. 19,71,527/- was confirmed under Section 73(3) of the Finance Act, 1994 (hereinafter referred to as the Act) along with interest under Section 75 of the Act; dropped the demand of Rs. 11,35,006/- imposed penalty of Rs. 10,000/- under Section 77(2) of the Act and imposed penalty of Rs. 17,79,625/- under Section 76 of the Act.

3. Being aggrieved with the impugned order, the appellant prefers the present appeal, inter alia on the following grounds:

(i) That the impugned order is incorrect in facts as well as law; the appellant provided services viz. excavation, trench laying and lift clay work etc. for road construction for construction of M/s. Shanti Stone Quarry Works and M/s. Padmanabha Builders; that the activities carried out by the appellant in relation to road construction for use by general public is eligible for exemption under S. No. 15 of Notification No. 25/2012 dt. dated 21.06.2012; that the appellant relies upon case law of A. Joseph reported as 2015 (44) STR 226 (Mad.); that the

appealant produced copy of affidavit filed by M/s. Smiti Stone Quarry Works and Mrs. Parishram Builders that they were not engaged in construction and clay work for some portion of road construction, as a sub-contractor to the appellant, that the road construction work was executed in the office of the Executive Engineer, Roads & Building Department, Jalgaon District by Mrs. Parishram Builders vide Work Orders dated 14.06.2012, 05.06.2012, 11.08.2013 and 23.10.2013 and such work was entrusted to the appellant that the services provided by the appellant is pertaining to construction of roads, that no service tax is payable on the road construction services and therefore, the impugned order in the extent of service tax of Rs. 17,08,129/- is illegal and voidable.

(ii) that the appellant had provided machineries on rent basis because of which, service tax of Rs. 7,34,026/- has been collected; that the appellant provided bumper on rent to M/s. Smiti Construction for the purpose of construction of road; and that such bumper is a combination of road allowed to M/s. Smiti Construction vide Work Order no. 20.07.2012 by the Executive Engineer, Roads & Building Department, Jalgaon; that the authorized person of M/s. Smiti Construction filed affidavits that the bumpers were given on rent for their exclusive use and that they had control and possession over the machinery worked with them during the period of hire; that the authorized person of M/s. Smiti Construction filed affidavit and the appellant gave notice to the owner of the machinery worked with them during the period of hire; that the Ministry of Finance vide Circular No. 23 of 2008-FIN dated 23.2.2008 has clarified the scope of Supply of Tangible Goods, that the sale or the right to use any goods is liable to sales tax/VAT as deemed sale of goods and transfer of right to use involves transfer of ownership and control of the goods to the user of the goods; that that transaction of allowing another person to use the goods, without giving the legal right of possession and effective control, not being treated as sale of goods, is treated as simple supply of tangible goods for use and liable to VAT/sales tax as deemed sale of goods, is not covered under the scope of service; that the term 'transfer of right to use goods' has not been defined in any of the Act, however, the term has been interpreted in various judgments by various Courts including the Hon'ble Supreme Court; that the appellant placed reliance on the following laws:

- *Rashtriya Ispat Agency Ltd. (1993) 17 STC 187* approved by the Hon'ble Supreme Court (1993) 140 STC 214
- *Shri Ramji & Sons, Maharashtra v. CIT* (1961) 12 ATR 124

- *State of Kerala v. M/s. Sree Narayana Construction Co. (2008) 145 BTL 91 (SC)*
- *M/s. Sree Narayana Construction Co. v. State of Kerala (2008) 132 BTL 217 (SC)*

(ii) The Hon'ble Bench Circular No. 199/3/2016 S.T. dated 17.08.2016 has clarified the matter and Invoice dated 31.03.2016 has clearly specified the descriptions stipulated in the context of 'number' being given by the appellant to M/s. Sree Construction Co. that Sales, the dumper were transferred by the appellant to M/s. Sree Construction Co. for their use as per the oral understanding; that therefore, the appellants had transferred the dumper and had also delivered the possession of the dumper to M/s. Sree Construction Co. for their use that once the dumper is transferred by the appellant to the respective company for their use, the rights as existing with the appellant herein cease when the dumper is transferred and those rights were with the respective company; that there was consensus ad idem between the parties that the right to use shall be transferred by the appellants only for the use by Customers by transferring control and possession of the same and not to provide any kind of service; that the transaction between the appellant and Customers is purely a transfer of right to use the goods and no element of service is involved; that the provisions of service tax does not apply to such a transfer of right to use the goods; that the definition of service was inserted in the Finance Act, 2012, w.e.f. 01.07.2012 under Section 65B(44); that the definition of service makes it clear that such transaction in which supply of goods by a declared sale will not be treated as service; that the definition of service under Section 65B(44) of the Finance Act, 1994 includes a declared service; that the term 'declared service' has been defined under Section 65B(22) of the Finance Act, 1994 to mean any supply carried out by a person for a other person for consideration and defined as such under Section 65B; that thus the provisions of service tax law, as amended post negative 9th regime also substantiate the position that when a sale transaction is deemed sale within the meaning of clause (29A) of Article 366 of the Constitution, the same would not be treated as service and in this regard, the definition of declared service has also further clarified that the transaction involving right to use is not covered in the ambit of 'use of service tax, law has provided in the negative list regime is argued with the position of law as prevailing during the earlier period and further justifies the stand of the appellant that the present transaction being deemed sale under the provisions of clause (29A) of Article 366 of the Constitution, it is not be treated as service.



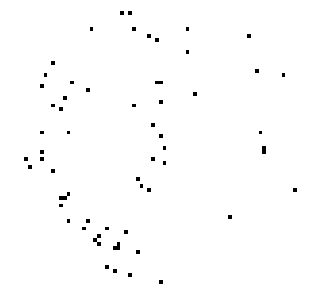
(Signature)

(iv) The extended period of limitation is not available to the appellant as the facts have been suppressed by them in the period of dispute included in FY 2012-13 to FY 2015-16 whereas the assessment notice issued on 12.11.2017 that they have never suppressed any fact from the department, that the appellant was under belief that most of their activities were not taxable and they did not have such belief ever today since when, the suppression of a person or could not be proved, the department was not proved the same; that therefore, the show cause notice was barred by limitation and the demand beyond the normal period is liable to be set aside on the ground that it is not valid law that the department cannot invoke the extended period of limitation unless there is an established act of suppression or the department with intent to evade payment of duty that their record has been audited regularly by the department; that the appellant placed reliance on the following decisions:

- *Coastal Dye Chemicals - 1961 (25) ELT 721 (S.C.)*
- *Tamil Nadu Shipping Agency - 1961 (24) ELT 9 (S.C.)*
- *Central Government Paper Mills - 2007 (377) ELT 707 (S.C.)*
- *Andhra Pradesh Paper Mills - 1907 (78) ELT 491 (S.C.)*
- *Continental Engineering & Machine Building, Hyderabad I.A. - 2007 (316) ELT 27 (S.C.)*
- *Alkanna Education - 2015 (346) ELT 207*
- *Madhya Pradesh - 2011 (349) ELT 483*
- *SPSC Madhya Pradesh, No. 100 - 2011 (349) ELT 287*
- *Gujarat State Transport - 2010 (304) ELT 519*
- *M/S (TIS) Ltd. - 2009 (311) ELT 319 (S.C.)*
- *Naval Light Corporation Ltd. - 2007 (300) ELT 319 (S.C.)*
- *Genex Industries - 2014 (313) ELT 374 (S.C.)*
- *Amey Limited - 2017 (350) ELT 1227 (S.C.)*
- *Ganges Soap Works (P) Ltd. - 2012 (310) ELT 474 (S.C.)*
- *Raymond Products - 1988 (48) ELT 215 (S.C.)*
- *Chennai Drugs & Chemicals - 1993 (49) ELT 276 (S.C.)*
- *Royal Zarda (P) Ltd. - 2008 (304) ELT 281 (S.C.)*
- *Raymond Products - 1988 (48) ELT 215 (S.C.)*

(v) The appellant submits that merely under Section 77 and Section 78 of the Act can be imposed only if the services considered, any provision of law related to service tax and suppresses any information from the department; that the appellant has not suppressed any fact or information from the department of service tax; that therefore, merely under Section 78 of the Act cannot be imposed. In the present case, that the appellant under a provision of law, the services in question were excluded from the scope of service tax under 'works contract services' and 'supply of tangible goods services' that they relied upon preceding precedents.

- *Reckitts (P) Ltd. P. Ltd. - 1989 (49) ELT 472 which affirmed by the*



non est sicut re. (2011) 43 ELT 496 (T)

- *Swedish Match Pvt. Ltd.* - 2008 (225) ELT 287 (T)
- *S&S Mills Ltd.* - 2000 (201) ELT 429 (T)
- *Recon Ltd.* - 2000 (200) ELT 496 (T)
- *Satyam Engineering & Consultants Pvt. Ltd.* - 2006 (263) ELT 497 (T)
- *Indian Home Products Ltd.* - 2004 (153) ELT 271 (T)
- *Ashe. Sa. Mukin. Baid. Co.* - 1999 (147) ELT 361 (T)
- *Chempur Drugs and Liniments* - 1989 (40) ELT 276 (SC)

(vi) The present issue involved interpretation of complex legal provisions and therefore, pronouncement of law is not warranted in the present case; that they placed reliance on the following judgments:

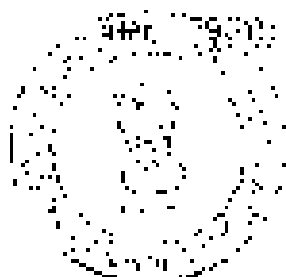
- *Wool Industries Ltd.* - 2000 (189) ELT 509 (Tol. -Del.)
- *Secretary, Union Carbide Corporation* - 2007 (6) ELT 140 (Tol. - Bang.)
- *S.P. Ex-servicemen Welfare Corp. Society Ltd.* - 2006 (4) ELT 213 (Tol. - Del.)
- *Noble Petrochemicals Ltd.* - 2006 (197) ELT 97 (Tol. - Del.)
- *Shri. S. S. Kulkarni & Co.* - 2000 (195) ELT 206 (Tol. - Mumbai)
- *First First Ltd.* - 2000 (180) ELT 352 (Tol. - Mumbai)
- *The Industries Pvt. Ltd.* - 2004 (103) ELT 219 (Tol. - Bang.)

(vii) Section 80 of the Act provides that no penalty shall be imposed on the assessee for any failure referred to in sections 76, 77 or 78 of the Act, if the assessee proves that there was reasonable cause for the said failure; that thus, the Act statutorily provides for waiver of penalty; that in the present case, there was a considerable effort on part of the appellant that the impugned activities were not subject to service tax, based on the stated grounds given hereabove; that therefore, there was reasonable cause for failure, if any, on part of the appellant to pay service tax and to file service tax return; that hence, in terms of section 80 of the Act, penalties should be waived under Sections 76, 77 and 78 of the Act; that they placed reliance on the following judgments:

- *P.A. Engineering Ltd.* - 2004 (17) ELT 19 (T-13)
- *Management Air Courier Pvt. Ltd.* - 2004 (170) ELT 407 (T)
- *Star Neer Singh* - 2002 (141) ELT 70 (T)

(viii) Where no law liability arises, no question of interest is left for determination.

(ix) A summary hearing in the matter was allowed by Shri Anand Lal Pandey, Additional Commissioner, who reiterated the grounds of appeal and submitted that the appellant is a sub-contractor engaged in construction of public road awarded by Government of Orissa to their contractor; that they are claiming exemption under Serial No. 11 of Notification No. 25/2012-ST dated 20.06.2012 and not



Government/Government authority etc. for exemption is for services at S3, No.12 and under No. 13. No. 13) the copies of work orders and affidavits provided by the service providers. It is to be noted that the said numbers and media picture to private entities on two basis without any written agreement; however, he failed to show these goods were in possession & control of the firm and not in possession/control of the appellants, that they are now submitting affidavit also to this effect; that on such basis if these documents were submitted during filing of return, he expected a negative that they have filed S3 Returns in 2017 and not suppressed facts from the department and hence excused and not liable in this case.

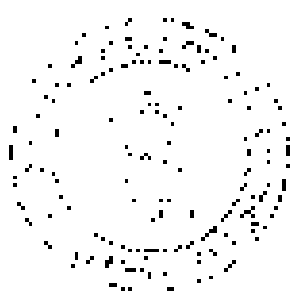
Findings:

5. I have carefully gone through the facts of the case, the impugned order, the appeal memorandum, the grounds of appeal and the submissions of the appellant. The issue to be decided in the present appeal is as to whether the insurance order imposing demand, order to increase and imposing penalty, in the given facts of the case, is not void ab initio.

6. The appellant contended that they carried out work related to excavation of clay with lime and 7 km construction of public work as contractor of M/s. Shant Stone Quarry Works and M/s. Janshram Builders, who got the said work from the Government authority and hence eligible for exemption under No. 13 of Notification No. 25/2013-ST dated 21.06.2012, in view of the lower adjudicating authority did not consider and taken from benefit of service tax. I would like to reproduce relevant portion of the said notification, which is as under:

"7. Services provided by way of installation, erection, commissioning, installation, maintenance, fitting out, re-erect, reconstruction, renovation, or alteration of -
(a) roads, bridges, tunnels or structures for road transportation for use by general public;
(b) to (d)....."
(Emphasis supplied)

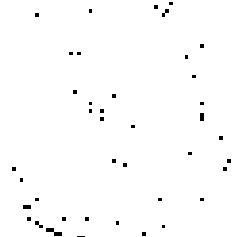
7. In view of above, work related to construction/erecting/alteration etc. of road for use by general public is exempt from payment of service tax. In the present appeal, I find that the appellant had not submitted any supporting evidence from which it can be proved that the work carried out by the appellant was relating to construction of road for use by general public. I also find that the



appellant has not established correlation between work carried out by them and work of main contractors and the invoices submitted by the appellant, are showing description of work as city work, earth work like excavation, load and lift etc., from which it cannot be established that the said work done by the appellant for construction of road for use by general public. I find that the appellant had carried out excavation of city work as sub-contractor and description mentioned on invoices issued by the appellant does not cover the required stipulated services as mentioned in Sr. No. 12 of the Notification No. 25/2012 ST dated 20.09.2012. I also find that the appellant has argued that the work related to construction of road given to them by M/s. Shree Sooda Quarry Works and M/s. Paritaram Builders to whom the main work was awarded by the government of Karnataka however, the appellant has not produced any agreement to this effect. In view of above, I find that the appellant has carried out same work related to excavation of city work, load and lift, which needs to be covered under work contract service as had by the impugned order. In view of above, I have no option but to hold that the appellant is not eligible for exemption from payment of service tax in view of Sr. No. 12 of notification No. 25/2012 ST dated 20.09.2012 and the lower adjudicating authority has correctly confirmed demand of service tax of Rs. 19,82,907/- under work contract.

6.2 I find that the assessing authority has held that the appellant had supplied dumper, front loader and mobile mixer for the basis which falls under supply of tangible goods' service involving service tax of Rs. 2,31,396/-. The appellant contended that they supplied dumper, mobile mixer & front loader etc. on hire basis to their customers, wherein the possession and control of the same were transferred for the exclusive use of the hirees and hence, supply of goods under the provisions of State VAT & CST laws and not liable to VAT/CST and not service tax.

6.3 I find that taxable service of 'Supply Of Tangible Goods Services' has been defined under Section 65 (105) (zzzz) of the Act as 'Taxable service means any service provided or to be provided to any person by any other person in relation to supply of tangible goods including machinery, equipment and appliances for use, without transferring right of possession and effective control of such machinery, equipment and appliances. Thus, service would become taxable under this category when the said service is provided in relation to supply of tangible goods for use without transferring right of possession and



effective control of goods. In this regard, Board has clarified vide Circular D.C.F. No. 334/1/2008-FRI, dated 25-07-2009, in the following manner:

4.4 Supply of tangible goods for use:

4.4.1 Transfer of the right to use the goods is taxable as taxable as sales tax / VAT as deemed sale of goods (बिक्री की दृष्टिकोण) of the Government of India. Transfer of right to use involves transfer of both possession and control of the goods to the user of the goods.

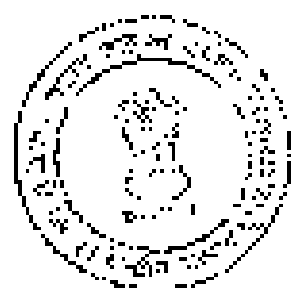
4.4.2 Temporary, semi-permanent, long-term, crawler carriers, construction equipment, tractors etc. (including construction vessels and large governmental vessels, big and heavy tractors, big and high value machines etc.) supplied for use, where no legal right of possession and effective control, transferred to or by another person to use the goods, without giving legal right of possession and effective control, will be treated as sale of goods, is treated as service.

4.4.3 Reference is to the words 'in an user service provided in relation to supply of tangible goods, including machinery, equipment and appliances, for use, with no legal right of possession or effective control. Supply of tangible goods for use and taxable to VAT / sales tax as deemed sale of goods, is not covered under the scope of the proposed service. Whether a transaction involving transfer of possession and control is a question of fact and to be decided based on the nature of the contract and other material facts. The word 'in connection with' does not mean that whether or not VAT is leviable or not.

(Emphasis supplied)

5.4 The above clarification issued by the CBEC clearly states that transfer of the right to use goods is taxable as deemed sale of goods and that transfer of right to use involves transfer of possession as well as control of the goods to the user of the goods and merely allowing another person to use the goods, without giving legal right of possession and effective control, cannot be treated as sale of goods and is to be treated as service. It has also been clarified that service tax is to be levied on such services provided in relation to supply of tangible goods, including, etc. (i.e., equipment and appliances) for use, with no legal right of possession or effective control, and that whether a transaction involves transfer of possession and control is a question of fact and to be decided based on the nature of the contract and other material facts.

5.5 Hence, keeping in view the definition of taxable service of 'supply of tangible goods for use service and clarified in view of the Board vide letter D.C. F.No. 334/1/2008-FRI dated 25-07-2009, it is important to refer to the terms of the agreement executed by the appellant with the customer to whom dumpers, mobile mixer & track, etc. were supplied given on hire to examine as



to whether the appellant has supplied the said equipments with legal right of possession and effective control or not and whether the transactions to provide equipments on hire are to be considered as deemed sale of goods or otherwise. However, I find that there is no agreement at all with the appellant and hence, I have no option but to hold that the transactions are not deemed sale of goods under Article 368 of the Constitution.

5.5. I find that paragraph 20 of the 26/07/2008 letter by DRDO clearly mentions that the transfer of right to use any goods is taxable as supply of VAT as deemed sale of goods and that transfer of right to use involves transfer of both possession and control of the goods to the user of the goods; that it further clarifies that transaction of allowing another person to use the goods, without giving legal right of possession and effective control, not being treated as sale of goods, is treated as service, that means payment of VAT/State Tax by the appellant does not mean that the activity is not liable to service tax. I am of the opinion that since the appellant has transferred the right of possession and effective control of these equipments and therefore, the appellant has provided supply of tangible goods service and this is not covered under deemed sale. Since, the appellant has now supplied the tangible goods without transferring right of possession and effective control of such equipments, I hold that the appellant has provided supply of tangible goods' service defined under Section 66 (16A)(a)(ii) of the Finance Act, 1994 and they are liable to pay service tax of Rs. 2,04,398/-.

7. I find that the appellant has produced evidence in para 13 of the 2018 letter more than one year from the date of inquiry was initiated; that this evidence was filed with the department only after the impugned order was issued and hence, it is only an afterthought of the appellant to get rid of duties of law and service tax liability.

8. I find that the appellant had provided services but not paid service tax due and hence, needs to pay service tax along with interest. I find that the appellant had suppressed the material facts from the department with intent to evade payment of service tax as these facts came to knowledge of the department only after inquiry was initiated. The appellant suppressed the material fact from the department with intent to evade payment of service tax by not correctly filing SI - 2 (Service Tax) and hence the appellant has not availed the

provisions of Section 28A read with Section 29A. The Appellant had to evade payment of the service tax. Therefore, the impugned order has very correctly confirmed the demand of service tax under Section 2(3) of the act and penalty under Section 77 and Section 78 of the Act is correctly imposed.

3. In view of above, I uphold the impugned order and reject the appeals filed by the appellant.

३. अपीलकर्ताओं द्वारा माँगे गए नुकसानों का भी अंशकारीता दर्शित है कि वे सिद्ध जताते हैं।

3. The appeals filed by the Appellants are not deserving of the relief sought.

(Signature)
Date: 21/11/2019
[Signature]
Joint Assistant Commissioner

32 READ
to.

1.	M/s. Smart Construction Co. Pvt. Ltd. (MCA 21) & इंजीनियरिंग कंसु. Quadrax, First Floor, 120B, Lodhpatha Circle, Noida, Tehs. Noida, Distt. Ghaziabad, U.P. - Pin - 201301	कॉन्सल्टिंग एंड इंजीनियरिंग कंसु. एन-1 रोड, मुहल्ला लॉडपथा नया केंद्र, नोएडा उत्तर प्रदेश - पिन - 201301
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पति:

- (1) नया नुकसान आयात, कर्षण व सेवा सेवा से संबंधित नुकसान शुद्ध 20-11-19 को अटोमोबाइल को चुराई है।
- (2) आयुक्त, उत्तर प्रदेश, नया केंद्र, नोएडा, एन-1 रोड, मुहल्ला, लॉडपथा नया केंद्र, नोएडा, उत्तर प्रदेश - पिन - 201301
- (3) संयुक्त आयुक्त, कर्षण व सेवा सेवा से संबंधित नुकसान शुद्ध 20-11-19 को अटोमोबाइल को चुराई है।
- (4) नोडल अधिकारी