



केन्द्रीय उत्पाद शुल्क एवम सेवा कर आयुक्तालय , भावनगर

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX

प्लॉट नं. 6776-बी/1, 'सिद्धि सदन' बिल्डिंग,

PLOT NO. 6776/B-1, "SIDDHI SADAN" BUILDING,

नारायण उपाध्याय मार्ग, भावनगर-364001

NARAYAN UPADHYAY MARG, BHAVNAGAR-364 001.

दूरभाष : (0278) 2523627 फैक्स : 0278-2513086

रजिस्टर्ड डाक पावती द्वारा

By R.P.A.D.

फाईल सं. V/15-59/Dem/HQ/2010-11

F. No.

आदेश की तारीख : 31/12/2012

Date of Order :

जारी करने की तारीख : 31/12/2012

Date of Issue :

पारितकर्ता

Passed by

श्री एन के भुजबल

SHRI N. K. BHUJABAL

आयुक्त, केन्द्रीय उत्पाद शुल्क एवम सेवा कर, भावनगर

Commissioner, Central Excise and Service Tax, Bhavnagar

मूल आदेश संख्या Order-in-Original No : 37/BVR/Commissioner/2012

1. यह प्रति उस व्यक्ति को, जिसके लिए यह आदेश जारी किया गया है, उसके व्यक्तिगत उपयोग के लिए निःशुल्क प्रदान की जाती है।
2. इस मूल आदेश से असंतुष्ट कोई भी व्यक्ति उचित प्राधिकारी को अपील निम्नलिखित ढंग से कर सकता है
सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलाय न्यायाधिकरण को अपील :
3. वित्त अधिनियम, 1994 की धारा 86 के अंतर्गत अपील निम्न को की जा सकती है।
 - 1। पश्चिम क्षेत्रीय पीठ, सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) ऑ 20, न्यू मेन्टल अस्पताल कंपाउन्ड, मेघाणीनगर, अहमदाबाद 380016।
 - 2। अपीलीय न्यायाधिकरण का वित्त अधिनियम, 1994 की धारा 86 की उप धारा (1) के अंतर्गत अपील, सेवाकर नियमावली, 1994 के नियम 9(1) के अंतर्गत निर्धारित एस.टी.5 में, चार प्रतियों में आदेश प्राप्ति के दिनांक से तीन माह के भीतर की जा सकेगी एवं उसके साथ जिस आदेश के विरुद्ध अपील की गई हो उसकी प्रतियाँ भेजी जानी चाहिए (उनमें से एक प्रमाणित प्रति होगी) और वित्त अधिनियम, 1994 की धारा 86 के अंतर्गत निर्धारित किए अनुसार शुल्क लगा होना चाहिए।
स्थान पर न्यायाधिकरण की न्यायपीठ स्थित है, वहाँ के नामित सार्वजनिक क्षेत्रा बैंक के न्यायाधिकरण सहायक रजिस्ट्रार के नाम से निर्धारित फीस रेखांकित बैंक ड्राफ्ट के रुप में भेजनी होगी।



- 3। वित्त अधिनियम, 1994 की धारा 86 की उपधाराओं (2) एवं (2ए) के अंतर्गत सेवाकर नियमावली, 1994 के नियम 9(2) के अंतर्गत निर्धारित किए गए फॉर्म एस.टी.7 में की जा सकेगी एवं उसके साथ आयुक्त, केन्द्रीय उत्पाद शुल्क या आयुक्त, केन्द्रीय उत्पाद शुल्क (अपील) के आदेश के प्रति (उनमें से एक प्रमाणित प्रति होगी) और आयुक्त/सहायक आयुक्त अथवा उपआयुक्त, केन्द्रीय उत्पाद शुल्क को अपीलीय न्यायाधिकरण में आवेदन करने के आदेश देते हुए सीमा एवं केन्द्रीय उत्पाद शुल्क बोर्ड / आयुक्त, केन्द्रीय उत्पाद शुल्क द्वारा पारित आदेश की प्रति भेजनी होगी।
4. यथासंशोधित न्यायालय शुल्क अधिनियम, 1975 की शर्तों पर अनुसूची1 के अंतर्गत निर्धारित किए अनुसार यथास्थिति मूल आदेश या न्यायनिर्णयनकर्ता प्राधिकारी के आदेश की प्रति पर रुपये 6.50/ का न्यायालय टिकट लगा होना चाहिए।
5. व्यौरापूर्ण करने हेतु सीमाशुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्यविधि) नियमावली, 1982 की ओर ध्यान आकर्षित किया जाता है।

To,
M/s. Kalthia Engineering & Construction Ltd.,
Above Kush Automobiles,
Nilambaug,
Bhavnagar.

विषय : कारण बताओ नोटिस संख्या :

Subject: Show Cause Notice F. No. V/15-59/Dem/HQ/2010-11 dated 21.10.2010.



BRIEF FACTS OF THE CASE :-

On the basis of an intelligence that M/s. Kalthia Engineering & Construction Ltd., Above Kush Automobiles, Nilambaug, Bhavanagar, (hereinafter referred to as 'the Noticee') is providing taxable services to National Highways Authority of India (hereinafter referred to as "NHAI") and not paying Service Tax properly, a summons was issued to the Noticee on 10-10-2008 to remain present and produce copies of (1) Audited reports for last five years, (2) I.T. Returns for last five years and (3) Copy of agreement in case of contract with NHAI. In pursuance to the above summons, the Noticee submitted a letter dated 17-10-2008 and informed that the person who handled the matter was on leave for few days and asked for time limit for a month period but they did not provide the required documents called for under the Summons. Therefore, further summons were issued on 23-10-2008. In pursuance to the above summons, the Noticee submitted a letter dated 6-11-2008 and informed the same reason and asked for time of 15 days but they did not provide the required documents called for under the Summons. Therefore, further summons were issued on 11-11-2008. In pursuance to the above summons, on 18-11-2008, Shri Hiteshbhai Ratilal Kalthia, Director of the Noticee appeared before the Superintendent of Central Excise (A.E.), H. Q., Bhavnagar.

2. Statement of Shri Hiteshbhai Ratilal Kalthia, Director of the Noticee was recorded under Section 14 of Central Excise Act, 1944 (herein after referred to as "CEA, 1944") read with Section 83 of the Finance Act, 1994 (hereinafter referred to as "the Act") on 18-11-2008 wherein he interalia stated that their company was engaged in construction work of Roads and infrastructure work; that they have a Service Tax registration under the category of "Civil Construction" and their number is AAACK8941NST001. He produced copy of the contract agreement dated 13-6-2007 made between their company and NHAI for short term improvement & routine maintenance of National Highways in the sate of Rajasthan and copy of Auditor's report along with copy of Income Tax return for the financial year 2003-04 to 2007-08. On being asked regarding scope of work, he stated that short term improvement & routine maintenance of national highways of Kishangarh (Ajmer) to Jorjo Ka Kheda (Chittorgarh) in the state of Rajasthan and the details of the work which they had to do were as per the summary given at page no. 158 to 176 of the above said agreement; that still this work was going on and they were not collecting any toll fees for that work and collection of toll fee was not the part of that agreement.

3. Again a summons was issued to the Noticee on 18-3-2009 to remain present and produce copies of (1) Service Tax returns for the year 2003-04 to 2008-09 (2) construction account and/or operation account for the year 2003-04 to 2008-09 (3) agreement entered with NHAI or other concern for the earlier period not covered under the present agreement dated



13-6-2007 (4) work bills or operation bills put up with NHAI, amount sanctioned and details of payment received from them during the year 2003-04 to 2008-09. However, they did not provide the required documents called for under the Summons. Therefore, further summons were issued on 27-3-2009, 23-4-2009, 2-9-2009 to the Noticee. In pursuance to the above summons, the Noticee submitted copy of construction/ profit & loss accounts for the financial year 2003-04 to 2007-08, copy of work orders/ contract with the respective authorities for the financial year 2003-04 to 2007-08 and copy of ledger accounts of (i) Legal & professional (ii) Repairs & maintenance- vehicles, machineries etc. and labour charges for the financial year 2003-04 to 2007-08 vide their letter dated 6-10-2009. The Noticee also submitted a copy of half yearly returns for the period from October-2004 to September-2006, April-2007 to September-2008. Again summons was issued to the Noticee on 30-11-2009 to remain present and produce copies of (1) service tax returns for the period October-2006 to March-2007, October-2008 to September-2009 (2) agreements (incl. scope of work) entered with NHAI and others during years 2004-05 to 2009-10 along with details of payments received from them and (3) work bills or operation bills raised on the parties with whom agreements were made as per sr. no.2. In pursuance to the above summons, the Noticee submitted details of payment received from NHAI as per separate Annexure attached with their letter vide the said letter dated 30-11-2009, however, nobody turned up for giving statement. Another summons was issued to the Noticee on 21-12-2009 to remain present and produce copies of (1) service tax returns for the period October-2006 to March-2007, October-2008 to September-2009 (2) all agreements entered during the years from 2004-05 to 2009-10 entered with NHAI, Suzlon Infrastructure and any other agencies (3) work bills or operation bills raised on the parties with whom agreements were made as per sr. no. 2 above along with details of payment (Amount & date of receipt) (4) detail of value of taxable service declared in ST-3 returns i.e. Name of the party, whom received, whether any abatement claimed and (5) Challans of service tax paid during the years 2004-05 to 2009-10. However, they did not provide the required documents called for under the Summons. Therefore, further summons were issued on 19-1-2010, 10-2-2010 and 8-3-2010 to the Noticee. However, they did not provide the required documents called for under the Summons. Therefore, a simultaneous search was carried out at the registered office of the Noticee at Bhavnagar and at the office premises at 28, Rangeen Park, Opp. Rajpath Club, S. G. Highway, Bodakdev, Ahmedabad and at "Kalthia House", 193, Satyagrah Chhavni, Opp. Iscon Mega Mall, S. G. Highway, Ahmedabad.

4. During the course of search, it was found that the premises of the Noticee at 28, Rangin Park, Opp. Rajpath Club, S. G. Highway, Ahmedabad was in the possession of M/s. Saaol Heart Centre since last three months. During the course of search at the premise of the Noticee at "Kalthia House", 193, Satyagrah Chhavni, Opp. Iscon Mega Mall, S. G. Highway, Ahmedabad and Bhavnagar some incriminating documents were recovered for further scrutiny under Panchnama dated 16-8-2010!



5. A statement of Shri Parag Vijaykumar Vyas, Director of the Noticee was recorded under Section 14 of CEA, 1944 read with Section 83 of the Act, on 16-8-2010 wherein he inter-alia stated that he was looking after all the day to day work related to manpower supply to all their sites and all the purchase of their company; that finance related matters were dealt by Shri Hiteshbhai Ratilal Kalthia, one of the Directors of their company. He agreed with the contents of the Panchanama dated 16-8-2010 drawn at the premises situated at "Kalthia House", 193, Satyagrah Chhavni, Opp. Iscon Mega Mall, S. G. Highway, Ahmedabad and put his dated signature on it. He further stated that they are basically engaged in the activities of construction of new roads, maintenance & repair of roads and laying foundation of wind mills; that their company is having its head office at Bhavnagar and they started operating at Ahmedabad from the year 2002; that their company is registered with the Service Tax Department at Bhavnagar under the category of "Construction of commercial complex Service" bearing Service Tax registration no. BVN/Stax/Cty/XX/1/CCS/006/04-05 issued on 29-11-2004 and were paying service tax and filing ST-3 return at Bhavnagar; that in the above mentioned service they had paid service tax on the activity of laying foundation of wind mills for M/s. Suzlon Structures Pvt. Ltd.; that they had neither paid service tax on the activity of maintenance or repair of roads nor filed ST-3 return under the head of "Construction of Commercial Complex Service" at Bhavnagar office; that they were engaged in construction of new roads, maintenance & repair of roads for Ahmedabad Municipal Corporation (hereinafter referred to as "AMC") Ahmedabad Urban Development Authority (hereinafter referred to as "AUDA") NHAI Road & Building Division and had executed road construction and maintenance projects in the states of Gujarat, Rajasthan, Maharashtra & Madhya Pradesh; that besides this they were also engaged in the activity of laying foundation of wind mills for Suzlon and had executed these projects in Gujarat, Maharashtra and Madhya Pradesh; that earlier both billing and accounting was being done from their Bhavnagar office, however, from September-2009, billing and accounting is being done from Ahmedabad office only. He has been shown the details mentioned at page no. 113 & 115 of file no.5 of Annexure-A to the Panchnama dated 16-8-2010. After perusing the same he confirmed that those details represent project-wise, year-wise billing made by them during the period from 2005-06 to 2010-11. On being asked regarding the non-availability of all work-orders, he stated that he will produce the same alongwith the bifurcation regarding the value of construction of new roads and for maintenance work separately within 10 days. He also confessed that they had not taken separate service tax registration for Ahmedabad branch till date; that they had neither surrendered service tax registration at Bhavnagar nor they had filed ST-3 returns at Bhavnagar.

6. However, they did not provide the required documents called for during the inquiry as assured by them. Therefore, further summons was issued to the Noticee on 14-9-2010 calling them to remain present and



produce copies of (1) all account ledgers of Income in detail shown under the head of Income in Profit & Loss account during the years from 2005-06 to 2009-10 and other documents called for under summons dated 21-12-2009. On 17-9-2010, Shri Hitesh Ratilal Kalthia of the Noticee appeared before the Superintendent of Central Excise (A.E.), H. Q., Bhavnagar.

7. A further statement of Shri Hitesh Ratilal Kalthia, Director of the Noticee was recorded under Section 14 of CEA, 1944 read with Section 83 of the Act on 17-9-2010. Before recording his statement, he was shown a statement dated 16.8.2010 of Shri Parag Vijaykumar Vyas recorded before the Superintendent (Prev.) of Service Tax, Ahmedabad and after perusing the same, he put his dated signature on it. He produced a copy of audited Balance Sheet of their company for the financial year 2005-06 to 2008-09 alongwith the ledger of the income received by them and shown in the said Balance Sheet alongwith a copy of the work-orders thereof. On being asked, he stated that during the F. Y. 2005-06, they had done earth work of M/s. Ajay Engineering and copy of the work order or any agreement is not available with them because it was mutual understanding between both of them. He assured that he will produce the copy of the work order of the work done for M/s. Suzlon Energy Limited, a copy of the bills raised during the F. Y. 2007-08 to M/s. R. R. Construction, a copy of the bills/invoices issued to M/s. Nirali Construction, Arth Construction and M/s. Kirit Dyes & Chemical during the F. Y. 2008-09 within a week. He stated that they had done foundation construction of wind mill of M/s. Suzlon Energy Limited; that they had paid service tax on the value received from M/s. Suzlon Infrastructure Limited (hereinafter referred to as "Suzlon") from the Financial year 2006-07, however, they had not filed any ST-3 returns for that service till date. He assured that he will produce the copy of the TR-6/GAR-7 challans within a week. On being asked regarding work order of supply of Hot Mix material from Batch mix plant, he stated that they had their own batch mix plant and they are selling the hot mix material to their customer as per their orders. On being asked regarding labour expenses made by them, he stated that they had no any labour suppliers and they had not paid any amount to any of such firm or company or person. The said expenditure has been made by them by direct payment to their labours. On being asked, he stated that they had not filed ST-3 returns for the period from 1-10-2009 to 31-3-2010 for any category. He also confirmed and stated that they had done all the works which were allotted to them by various authority and copy of their work orders were produced by him; that they had not paid any service tax on the work of strengthening or improvement or routine maintenance of various roads which were done by them and copy of their work orders were produced by him, since in their opinion, it was not maintenance & repairs but it was construction of roads.



8. The following activities fall under the category of maintenance or repairs of roads and not under the construction of roads:

- (i) Resurfacing,
- (ii) Renovation,
- (iii) Strengthening,
- (iv) Relaying, &
- (v) Filling of potholes.

Thus, these activities are taxable services, attracting Service Tax.

9. On going through copy of audit report for the financial year 2005-06, it is found that the work bill income shown under the construction account is Rs. 25,32,40,194/- and the bifurcation thereof produced by the Director of the Noticee on 17-9-2010 is shown in the Annexure-A1 to the Show Cause Notice. On going through the said bifurcation and copy of the work orders, it appeared that the following works done by the Noticee are not construction of roads, but maintenance or repair of roads:-

- (i) Periodical Renewal (2004-05) on N. H. No. 8-C between Km. 5/100 to 23/0 Chiloda-Gandhinagar-Sarkhej Road allotted by the Executive Engineer, National Highway Division, Ahmedabad;
- (ii) Construction of Roads (Approx. 55 Kms in Gamtal) including Repairs, widening, Resurfacing, storm water drains, street lighting, etc. at Bhuj, Kutch allotted by the Gujarat Urban development Company Limited, Gandhinagar (hereinafter referred to as "GUDC");
- (iii) Road work including Repairs, widening, Resurfacing, storm water drains, street lighting, etc. at Dhrangadhra (Appx. 24 Km) allotted by GUDC;
- (iv) strengthening work on National Highway No. 8-A (Extention) between Km. 60/00 to 75/00 Gandhidham-Mandvi Road Section allotted by the Executive Engineer, National Highway Division, Gandhidham.
- (v) The work allotted by the Executive Engineer, National Highway Division, Gandhidham between Km. 50/5 to 91/100 Site- Mundra. In spite of repeated reminder/summons, the Noticee had not produced the copy of the work order of this work.
- (vi) work of Improvement of Mahuva Junction from Km. 98/0 to 99/0 of N. H. 8-E allotted by the Executive Engineer, National Highway Division, Rajkot.
- (vii) work of S. R. (Strengthening and Repairing) to Aankolali Hanol Road Km. 0/0 to 4/0 Taluka- Palitana allotted by the Executive Engineer, Road & Building Division, Jilla Panchayat, Bhavnagar
- (viii) work bill issued to M/s. Ajay Engineers towards work allotted by them. In spite of repeated reminder/summons, the Noticee had not produced the copy of the work order of this work.



In spite of repeated summons and reminders, the Noticee did not submit the copies of work orders/ agreement allotted/ made by/ with Suzlon, M/s. Suzlon Structure Pvt. Ltd. & M/s. Suzlon Energy Limited. The Noticee did not provide the copies of the invoices/ bills even though repeatedly asked in the summons. Therefore, it appeared that the Noticee intentionally suppressed the services provided to all these parties. The work bill income of these works is also as shown against each of the work in Annexure-A1 to the show cause notice.

10. On going through copy of audit report for the financial year 2006-07, it is found that revenue from operations shown under the profit & loss account is Rs. 40,19,42,737/- and the bifurcation thereof produced by the Director of the Noticee on 17-9-2010 is shown in the Annexure-A2 to the show cause notice. On going through the said bifurcation and copy of the work orders, it appeared that the following works done by the Noticee are not construction of roads, but maintenance or repair of roads:

(i) work of Short-term improvement & Routine maintenance work of Chiloda-Naroda-Narol (Km. 495 to 522) allotted by the Project Director, PIU, Himatnagar of NHAI;

(ii) work of up-gradation of existing roads and storm water drainage facilities in Naroda Industrial Estate for stage-I in GIDC Naroda, Ahmedabad allotted by Naroda Utilities Services, Ahmedabad;

(iii) work of improvements to Nagpur Aurangabad Sinner Ghoti road to Lasur station to Vaijapur Km 0/0 to 27/970 allotted by the Joint Managing Director (I), Maharashtra State Road Development Corporation Ltd., Mumbai.

(iv) work for up-gradation of Dabhoi - Pilakwala Road, District - Narmada- Section 50/0 to 68/2 allotted by the Executive Engineer, Rajpipla (R & B) Division, Rajpipla;

(v) The work allotted by Vatva Industrial Estate. In spite of repeated reminder/summons, the Noticee had not produced the copy of the work order of this work.

(vi) The work allotted by the Executive Engineer, National Highway Division, Gandhidham between Km. 174/0 to 243/0 Site - Nalia Narayan Sarovar. In spite of repeated reminder/summons, the Noticee had not produced the copy of the work order of this work.

(vii) strengthening work on National Highway No. 8-A (Extention) between Km. 60/00 to 75/00 Gandhidham - Mandvi Road Section allotted by the Executive Engineer, National Highway Division, Gandhidham.

(viii) Construction of Roads (Approx. 55 Kms in Gamtal) including Repairs, widening, Resurfacing, storm water drains, street lighting, etc. at Bhuj, Kutch allotted by GUDC.



(ix) Road work including Repairs, widening, Resurfacing, storm water drains, street lighting, etc. at Dhrangadhra (Appx. 24 Km) allotted by GUDC.

In spite of repeated summons and reminders, the Noticee did not submit the copy of work orders/ agreement allotted/ made by/ with M/s. Suzlon Structure Pvt. Ltd. & M/s. Suzlon Energy Limited. The Noticee did not provide the copies of the invoices/ bills even though repeatedly asked in the summons. Therefore, it appeared that the Noticee intentionally suppressed the service provided to both of these parties. On going through the work order no. SIL/06-07/CVL-LAB/MH/004 dated 20.4.2006 issued by Suzlon to the Noticee, it appeared that the same is for providing Labour services. The scope of work of this order is – “providing labour services for construction of 30 units, each unit consisting of set of foundation for 1.25 MW S70 Tubular model, Transformer plinth, Electrical Yard with fencing, Crane platform and area cleaning/ dressing”. On going through the work order No. SIL/06-07/CVL/MH/004 dated 20.4.2006 issued by Suzlon to the Noticee for construction of WTG tower foundation and Ancilliary works. The scope of work of this order is – “Construction of numbers (30) foundations for 1.25 MW WTG and 74.5 M high Tubular tower along with Transformer plinth, Electrical Yard & its fencing and area dressing including storm water drains & crane parking platforms ---.” The Noticee had not submitted all pages of these work orders and submitted only first page. Similarly, on going through the Quantity contract No. 2200000673 dated 01.10.2006 issued by Suzlon, Ahmedabad in the name of the Noticee, the item description is found to be mentioned as “Civil foundation 1.25 MW Tubular”. In this order in the Header Text, it was mentioned that service tax @ 12.24% inclusive of Education Cess applicable on 100% of the contract price to be billed separately in the invoice. It also appears from some of the Tax Invoices which were submitted by the Noticee vide letter dated 09.03.2009 to the Superintendent, Service Tax, City Range, Bhavnagar in connection to verification of payments made by them that the Noticee had collected service tax inclusive of Education Cess applicable on 100% of the contract price to be billed separately. The work bill income of these works is also as shown against each of the work in Annexure –A2 to the show cause notice.

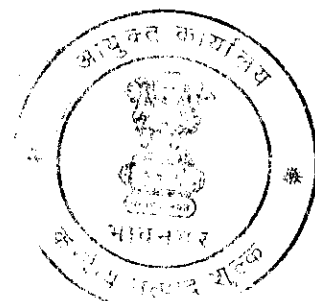
11. On going through copy of audit report for the financial year 2007-08, it is found that revenue from operations shown under the profit & loss account is Rs. 83,30,45,992/- and the bifurcation thereof produced by the Director of the Noticee on 17-9-2010 is shown in the Annexure-A3 to the show cause Notice. On going through the said bifurcation and copy of the work orders, it appeared that the following works done by the Noticee are not construction of roads, but maintenance or repair of roads:-

(i) Short term improvement & Routine maintenance of Kishangarh (Ajmer) to Jojro Ka Kheda (Chittorgarh) (Km 0.00 to 35.00 of NH-79A & 15 to Km 163.900 of NH-79) in the state of Rajasthan allotted by the NHAI;



- (ii) work of improvements to Nagpur Aurangabad Sinner Ghoti road to Lasur station to Vaijapur Km 0/0 to 27/970 allotted by the Joint managing Director (I), Maharashtra State Road Development Corporation Ltd., Mumbai;
- (iii) work for up-gradation of Dabhoi- Pilakwala Road, District-Narmada- Section 50/0 to 68/2 allotted by the Executive Engineer, Rajpipla (R & B) Division, Rajpipla;
- (iv) Short term improvement & Routine maintenance of Udaipur to Ratanpur (Km 278.00 to Km 388.180) Section of NH-8 & Udiapur - Chittorgarh Section (Km. 113.180 to Km. 220.000) Section of NH-76 allotted by the NHAI.
- (v) The work allotted by Vatva Industrial Estate. In spite of repeated reminder/summons, the Noticee had not produced the copy of the work order of this work.
- (vi) The work allotted by SSPL - Bhachau Kutch. In spite of repeated reminder/summons, the Noticee had not produced the copy of the work order of this work.
- (vii) work of up-gradation of existing roads and storm water drainage facilities in Naroda Industrial Estate for stage-I in GIDC Naroda, Ahmedabad allotted by Naroda Utilities Services, Ahmedabad.
- (viii) work of Short-term improvement & Routine maintenance work of Chiloda-Naroda-Narol (Km. 495 to 522) allotted by the Project Director, PIU, Himatnagar of NHAI;
- (ix) work bill issued to M/s. R. R. Construction towards work sublet by M/s. R. R. Construction. In spite of repeated reminder/summons, the Noticee had not produced the copy of the work order of this work.
- (x) Road work including Repairs, widening, Resurfacing, storm water drains, street lighting, etc. at Dhrangadhra (Appx. 24 Km) allotted by GUDC

In spite of repeated summons and reminders, the Noticee did not submit the copy of work orders/ agreement allotted/ made by/ with M/s. Suzlon Structure Pvt. Ltd. The Noticee did not provide the copies of the invoices/ bills even though repeatedly asked in the summons. Therefore, it appeared that the Noticee intentionally suppressed the service provided to this party. On going through the Quantity contract No. 2200000935 dated 01.01.2007 issued by Suzlon, Ahmedabad in the name of the Noticee, the item description is found to be mentioned as "Civil foundation 600KW Lattice". In this order in the Header Text, it was mentioned that service tax @ 12.24% inclusive of Education Cess applicable on 100% of the contract price to be billed separately in the invoice. The Noticee had not submitted all pages of this Quantity contract and submitted only two pages. The work bill income of these works is also as shown against each of the work in Annexure -A3 to the show cause notice.



12. On going through copy of audit report for the financial year 2008-09, it is found that revenue from operations shown under the profit & loss account is Rs. 1,16,65,55,512/- and the bifurcation thereof produced by the Director of the Noticee on 17-9-2010 is shown in the Annexure-A4 to the show cause notice. On going through the said bifurcation and copy of the work orders, it appeared that the following works done by the Noticee are not construction of roads, but maintenance or repair of roads:-

- (i) The road work-12 (TP 21) allotted by AUDA. In spite of repeated reminder/summons, the Noticee had not produced the copy of the work order of this work.
- (ii) Widening and strengthening work from Km. 17/96 to 19/70, from Km. 24/67 to 32/77 & 32/77 to 34/77 (Total 11.83 Kms.) of NH-228 (Dandi Route) in the State of Gujarat allotted by the Executive Engineer, National highway Division, Ahmedabad.
- (iii) work bill issued to M/s. Nirali Construction towards work allotted by them. In spite of repeated reminder/summons, the Noticee had not produced the copy of the work order of this work.
- (iv) Resurfacing and strengthening work of road from National highway to Sardar Patel Ring Road - Science city Road allotted by AUDA.
- (v) Work bill issued to M/s. Arth Construction Co. towards work allotted by them. In spite of repeated reminder/summons, the Noticee had not produced the copy of the work order of this work.
- (vi) Work of strengthening in Km 78/580 to 104/940 (Boriavi Jn-Boriavi- Anand- Borsad) of N. H. 228 (Dandi Route) in Gujarat allotted by the Executive Engineer, National highway Division, Bharuch.
- (vii) Work allotted by the Executive Engineer, Road & Building Division, Amreli. The copy of the work order submitted by the Noticee in which subject of work is not legible.
- (viii) Short term improvement & Routine maintenance of Kishangarh (Ajmer) to Jojro Ka Kheda (Chittorgarh) (Km 0.00 to 35.00 of NH-79A & 15 to Km 163.900 of NH-79) in the state of Rajasthan allotted by the NHAI.
- (ix) Short term improvement & Routine maintenance of Udaipur to Ratanpur (Km 278.00 to Km 388.180) Section of NH-8 & Udiapur-Chittorgarh Section (Km. 113.180 to Km. 220.000) Section of NH-76 allotted by the NHAI.
- (x) work of improvements to Nagpur Aurangabad Sinner Ghoti road to Lasur station to Vaijapur Km 0/0 to 27/970 allotted by the Joint managing Director (I), Maharashtra State Road Development Corporation Ltd., Mumbai.
- (xi) work of improvement of Riding Quality between Km. 88/0 to 115/0 of N. H. 8E allotted by the Executive Engineer, National highway Division, Rajkot;



(xii) Strengthening and widening of Dabhoi – Shinor - Malsar road S. H. No. 161 allotted by the Executive Engineer, Jilla (R & B) Division, Vadodara.

(xiii) The work allotted by Vatva Industrial Estate. In spite of repeated reminder/summons, the Noticee had not produced the copy of the work order of this work.

(xiv) Work bill issued to M/s. Kirit Dyes & Chem towards work allotted by them. In spite of repeated reminder/summons, the Noticee had not produced the copy of the work order of this work.

In spite of repeated summons and reminders, the Noticee did not submit the copy of work orders/ agreement allotted/ made by/ with M/s. Suzlon Structure Pvt. Ltd. and Suzlon. The Noticee did not provide the copies of the invoices/ bills even though repeatedly asked in the summons. Therefore, it appeared that the Noticee intentionally suppressed the service provided to both of these parties. On going through the letter of intent No. SISL/LOI/08-09/CIVIL/001 issued by M/s. Suzlon Infrastructure Services Ltd., Indore in the name of the Noticee, the same is found to be mentioned as “construction of civil foundation for WTG in the state of Madhya Pradesh”. On going through the Quantity contract No. 2200002363 dated 01.10.2008 issued by Suzlon Infrastructure Services Ltd., Village – Shikarpur, Bhachau Taluka, Kutch District in the name of the Noticee, the item description is found to be mentioned as “Civil foundation 1.5MW Tubular – [V-3]” and Quantity contract No. 2200001830 dated 01.04.2008 issued by the above said company in the name of the Noticee, the item description is found to be mentioned as “Civil foundation 1.5 MW Tubular”. In amendment dated 11.01.2008 issued in the Quantity contract No. 2200001555 and 2200001556 dated 01.10.2007 by the above said company in the name of the Noticee, the item description is found to be mentioned as “Civil foundation 600KW Lattice and Civil foundation 1.5MW Tubular” respectively. In these order in the Header Text, it was mentioned that service tax (inclusive of 3% Education Cess) @ 12.36% on 100% of invoice value shall be paid separately. The Noticee had not submitted all pages of all these Quantity contracts and submitted only two pages. The work bill income of these works is also as shown against each of the work in Annexure –A4 to the show cause notice.

13. The Noticee vide his letter dated 12-10-2010 submitted the copy of provisional profit & loss account & Balance Sheet for the financial year 2009-10 and its bifurcation of income with party ledger. On going through copy of provisional profit & loss account for the financial year 2009-10, it is found that revenue from operations shown under the profit & loss account is Rs. 1,65,44,36,816/- and the bifurcation thereof produced by the Authorised Signatory of the Noticee on 12-10-2010 is shown in the Annexure-A5 to the show cause notice. On going through the said bifurcation and copy of the work orders, it appeared that the following works done by the Noticee are not construction of roads, but maintenance or repair of roads:-



(i) Widening and strengthening work from Km. 17/96 to 19/70, from Km. 24/67 to 32/77 & 32/77 to 34/77 (Total 11.83 Kms.) of NH-228 (Dandi Route) in the State of Gujarat allotted by the Executive Engineer, National highway Division, Ahmedabad.

(ii) Work bill issued to M/s. Ashish Construction towards work allotted by them. In spite of repeated reminder/summons, the Noticee had not produced the copy of the work order and ledger of this work.

(iii) Short term improvement & Routine maintenance of Kishangarh (Ajmer) to Jojro Ka Kheda (Chittorgarh) (Km 0.00 to 35.00 of NH-79A & 15 to Km 163.900 of NH-79) in the state of Rajasthan allotted by the NHAI;

(iv) Short term improvement & Routine maintenance of Udaipur to Ratanpur (Km 278.00 to Km 388.180) Section of NH-8 & Udiapur-Chittorgarh Section (Km. 113.180 to Km. 220.000) Section of NH-76 allotted by the NHAI.

(v) Work of widening & strengthening of Sayla-Muli- Surendranagar Road allotted by the Executive Engineer, R & B Division, Surendranagar.

(vi) work allotted by Vatva Industrial Estate. In spite of repeated reminder/summons, the Noticee had not produced the copy of the work order of this work.

(vii) Work of strengthening in Km 78/580 to 104/940 (Boriavi Jn-Boriavi- Anand- Borsad) of N. H. 228 (Dandi Route) in Gujarat allotted by the Executive Engineer, National Highway Division, Bharuch.

(viii) work of improvements to Nagpur Aurangabad Sinner Ghoti road to Lasur station to Vaijapur Km 0/0 to 27/970 allotted by the Joint managing Director (I), Maharashtra State Road Development Corporation Ltd., Mumbai.

In spite of repeated summons and reminders, the Noticee did not submit the copy of work orders/ agreement allotted/ made by/ with M/s. Suzlon Structure Pvt. Ltd., Suzlon, Gujarat Urja Vikas Nigam Limited and S.E. Forge. The Noticee had also not submitted all pages of letter No. GIDC/ENG/XEN/ABD/1663 and 1664 both dated 30.10.2009 and submitted only first page. The Noticee did not provide the copies of the invoices/ bills even though repeatedly asked in the summons. Therefore, it appeared that the Noticee intentionally suppressed the services provided to all these parties. The work bill income of these works is also as shown against each of the work in Annexure - A5 to the show cause notice.

14. The work bill income of the works discussed herein above at Para 9 to 13 has been taken from the Profit & Loss account and the ledgers submitted by the Noticee and the same is as mentioned in Annexure - A to the show cause notice. The said work bill income has been bifurcated for



calculation of service tax leviable from the Noticee and the same is as mentioned in Annexure-B1 to the show cause notice.

15. From the investigation carried out, it appeared that the Noticee provided one or more of the following services during five years period i.e. from 2005-06 to 2009-10 to NHAI, GUDC, AUDA, Suzlon, State and District Road & Building Division and received payment from them as mentioned in the Annexure-A to the show cause notice. Also, the Noticee might have provided similar type of services to the various authorities and parties of which work orders/agreements has neither been submitted nor provided:-

- (i) Repairs, resurfacing, strengthening etc. of various roads,
- (ii) Short term improvement and routine maintenance of various roads,
- (iii) Civil foundation works for tubular/WTG/Lattice,
- (iv) Development work of Basic Infrastructure Facilities,
- (v) Providing labours services for construction.

16. Therefore, it appeared that in terms of provisions of Section 65A of the Act, the services provided by the Noticee to various agencies and parties viz. NHAI, AUDA, GUDC, Vatva Industrial Estate etc. would merit classification under Sub-section 64 of Section 65 of the Act i.e. "Management, Maintenance or Repair Service" since it gives essential characteristics of maintenance or repair. Similarly, the services provided by the Noticee to Suzlon, M/s. Suzlon Structure Pvt. Ltd. & M/s. Suzlon Energy Limited, Gujarat Industrial Development Corporation, Gujarat Urja Vikas Nigam Ltd. & M/s. Suzlon Infrastructure Services Limited would merit classification under Sub-section (25b) of Section 65 of the Act i.e. "Commercial or Industrial Construction Service" since it gives essential characteristics of civil construction for industrial purpose.

17. From the above, it appeared that the Noticee was providing taxable service of Maintenance or Repair Service to various agencies and parties viz. NHAI, AUDA, GUDC, Vatva Industrial Estate etc. which in terms of section 65A of the Act are classifiable as 'Management, Maintenance or Repair Service' as defined under Section 65 (105) (zzg) of the Act without payment of service tax leviable thereon under the Act and the Rules framed thereunder. Similarly, the Noticee was also providing taxable services of civil foundation construction work to M/s. Suzlon Structure Pvt. Ltd. & M/s. Suzlon Energy Limited, Gujarat Industrial Development Corporation, Gujarat Urja Vikas Nigam Ltd. & M/s. Suzlon Infrastructure Services Limited which in terms of section 65A of the Act are

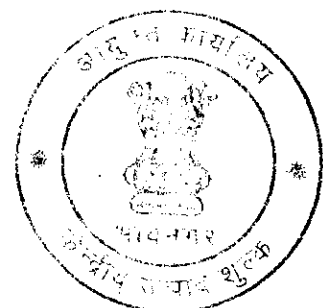


classifiable as 'Commercial or Industrial Construction Service' as defined under Section 65 (105) (zzq) of the Act without payment of service tax leviable thereon under the Act and the Rules framed thereunder. Therefore, it appeared that as per the provisions of Section 68 of the Act, the Noticee is the person liable for paying the service tax for the services provided by them. Further, it appeared that as per Section 67 of the Act, service tax on these services is leviable on the gross amount charged by the service provider. Therefore, it appeared that service tax at the appropriate rate on the services provided by the Noticee amounting to Rs. 33,33,57,216/- as calculated & described in the Annexure-B to the show cause notice is liable to be recovered under Section 73 of the Act along with interest under Section 75 of the Act. It also appeared that the Noticee has suppressed the facts that they were engaged in providing services of 'Management, Maintenance or Repair Service' from the department by not mentioning the same in their ST-3 Returns filed from time to time for the services provided by them under the category of 'Commercial or Industrial Construction Service' and also not applied for registration/ added 'Management, Maintenance or Repair Service' as the category of services provided by them in the Service Tax Registration already held by them with an intent to evade payment of Service Tax.

18. It also appeared that the Noticee did not file any ST-3 Returns for the period from October-2006 to March-2007, October-2008 to March-2010 as prescribed under Rule 7 of the Service Tax Rules, 1994 (hereinafter referred to as "the Rules") for the service tax registration obtained by them and thereby suppressed the facts that they were liable for paying the service tax for the services provided under the categories of 'Management, Maintenance or Repair Service' and 'Commercial or Industrial Construction Service', which appeared to have been done with an intent to evade payment of Service Tax.

19. It also appeared those summonses were issued on 10.10.2008, 23.10.2008, 11.11.2008, 18.03.2009, 27.03.2009, 23.04.2009, 02.09.2009, 30.11.2009, 21.12.2009, 19.01.2010, 10.02.2010, 08.03.2010 and 14.09.2010. In response to these summonses, the director of the Noticee had appeared only on two occasions for giving his statement that too with inadequate documents and insufficient information. The Noticee reneged from his promises to produce documents and provide required information. Therefore, it appeared that the Noticee have rendered themselves liable for penalty under Section 77(1)(c) of the Act.

20. It also appeared that the Noticee had collected service tax (inclusive of 2% Education Cess and 1% Higher & Secondary Cess) @ 12.36% on 100% invoice value separately from his service recipient but not paid the said amount so collected to the credit of the Central Government



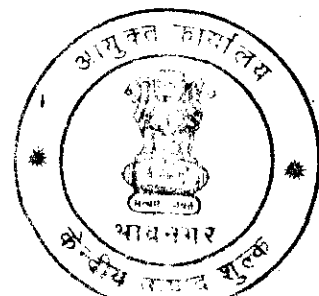
and thereby the said amount so collected is liable to be recovered under Section 73A of the Act along with interest under Section 73B of the Act.

21. From the above, it also appeared that the Noticee has contravened the following provisions of the Act and the Rules framed thereunder with an intent to evade payment of service tax:-

- (i) Section 69 of the Act read with Rule 4 of the Rules in as much as they failed to apply for registration / add 'Management, Maintenance or Repair Service' as the category of services provided by them in the Service Tax Registration already held by them,
- (ii) Section 68 of the Act read with Rule 6 in as much as they failed to pay service tax at the appropriate rate prescribed under Section 66 of the Act from time to time on the value of the taxable services provided by them during the period from 16-6-2005 to 27-7-2009,
- (iii) Section 70 of the Act read with Rule 7 of the Rules in as much as they failed to assess the Service Tax payable on the value of taxable services received for providing various services as discussed hereinabove and to furnish Returns in Form ST-3 duly mentioning the details of taxable services provided by them during the period from October-2006 to March-2007, October-2008 to March-2010.
- (iv) Section 14 of the Central Excise Act, 1944 read with Section 83 of the Act in as much as they failed to furnish information called by an officer and produce documents called for by the investigating officer and appear before the investigating officer.
- (v) Section 73A of the Act in as much as they failed to pay the amount of service tax and cess collected by them from their service recipient to the credit of the Central Government.

22. Therefore, it appeared that since the Noticee have suppressed the facts and contravened various provisions of the Act and the Rules as discussed hereinabove with an intent to evade payment of service tax, extended period as contemplated under proviso to Section 73 (1) of the Act is invocable for recovery of Service Tax not levied and not paid by the Noticee.

23. From the above, it appeared that for the acts of suppression of facts of providing taxable services as mentioned hereinabove & liability of the Noticee to pay service tax on it and contravening various provisions of the Act and the Rules as discussed hereinabove with an intent to evade payment of service tax, the Noticee have rendered themselves liable to penalty under Section 78 of the Act. Similarly, for the act of non furnishing of ST-3 Returns prescribed under Section 70 of the Act read with Rule 7 of



the Rules as discussed hereinabove, the Noticee have rendered themselves liable to penalty under Section 77 of the Act.

24. From the above, it also appeared that the Noticee admitted the facts of non payment of Service Tax payable by them as per the provisions of Section 68 of the Act on the taxable services provided by them. Thus, it appeared that the Noticee is also liable to penalty under Section 76 of the Act for non payment of Service Tax.

25. Therefore, the Noticee has been directed vide show cause notice F.No.V/15-59/Dem/HQ/2010-11 dated 21.10.2010 to show cause as to why:

- (i) The Service Tax total amounting to Rs. 33,33,57,216/- (Rupees Thirty Three Crores Thirty Three Lakh Fifty Seven Thousand Two Hundred Sixteen only) (calculation as shown in the Annexure-B to show cause notice) should not be demanded and recovered under proviso to Section 73(1) of the Act along with the interest at the appropriate rate as applicable till the date of payment of service tax under Section 75 of the Act. This amount includes the demand of service tax (inclusive of 2% Education Cess and 1% Higher & Secondary Cess) @ 12.36% on 100% of invoice value separately collected by the Noticee from his service recipient but not paid the said amount so collected to the credit of the Central Government as provided under Section 73A of the Act along with interest under Section 73B of the Act. Out of this amount, the Noticee had paid Rs. 57,43,508/- (Rupees Fifty Seven Lakh Forty Three Thousand Five Hundred Eight only) (calculation as shown in the Annexure-B2 to the show cause notice) should be appropriated against the above said demand.
- (ii) Penalty should not be imposed upon them under Section 76 of the Act for failure to assess service tax under Section 70 of the Act and make the payment of service tax payable within the period and in the manner prescribed under Section 68 of the Act read with Rule 6 of the Rules.
- (iii) Penalty should not be imposed upon them under Section 77 of the Act for failure to file prescribed returns under Section 70 of the Act read with Rule 7 of the Rules and for failure to apply for registration/ add 'Management, Maintenance or Repair Service' as the category of services provided by them in the Service Tax Registration already held by them under Section 69 of the Act read with Rule 4 of the Rules.
- (iv) Penalty should not be imposed upon them under Section 77 of the Act for failure to pay the amount of service tax and cess leviable



thereon collected by them from their service recipient to the credit of the Central Government.

- (v) Penalty should not be imposed upon them under Section 77(1)(C) of the Act for failure to furnish information called by an officer and produce documents called for by the investigating officer and appear before the investigating officer.
- (v) Penalty should not be imposed upon them under Section 78 of the Act for non payment of Service tax by suppressing the value of taxable service provided by them as mentioned hereinabove and contravention of various provisions of the Act and the Rules as discussed hereinabove with intent to evade payment of service tax.

DEFENCE REPLY :-

26. The Noticee made request for extension of time to submit reply to show cause notice vide their letters dated 17.11.2010, 23.12.2010, 01.02.2011, 14.02.2011, 15.03.2011 and 15.04.2011, which were accepted. However, the Noticee did not submit reply to show cause notice. Personal Hearing was fixed on 11.05.2011. However, the Noticee requested for adjournment of date of Personal Hearing. The Noticee submitted reply to show cause notice on 14.06.2011 which is as under:

27.1 The Noticee submitted that the services provided by them includes construction of road, laying of road, resurfacing, widening of road, short term improvement and routine maintenance of road, storm water drains, street lighting, development of infrastructure in SEZ, wind mill foundation work, etc. In most of the cases, they are providing such services under the direct agreement entered into with the Govt. Agencies, however, in some of the cases they are providing services as a sub-contractor. The detail of the services performed by them is explained in the following paras:-

27.2 CONSTRUCTION OF ROAD: - The Noticee is providing services of construction of road to National Highway Authority of India (NHAI) and State Government. The Noticee has provided such services in respect of various road projects. As the service of construction of road is not liable to service tax, the Noticee has not paid any service tax on the said construction activities undertaken by the Noticee.

27.3 ROAD IMPROVEMENT: - The Noticee apart from constructing the road also does various other works in respect of roads. In this regard, tenders have been floated by the Government Bodies wherein construction contractors bid for the tender and thereafter the successful bidder has been awarded the contract by the Government Bodies. In the agreement, both the parties agreed for a Rate Contract for performing various activities. In the



road improvement contracts, various activities have been undertaken by the Noticee depending upon the condition of the road and desired services to be performed. A typical example is the agreement dated 26.09.2002 entered into with Gujarat Urban Development Company Ltd (GUDC) and the Noticee wherein the parties have agreed to provide Road Work including repairs, widening, resurfacing, storm water drains, street lighting At Dhangdhra. Though the agreement provides various nature of the services to be performed, however, the exact nature of the services and the consideration for the same has been explained in detail in Bill of Quantities (forming part the agreement) agreed between the parties. The Bill of Quantity is basically a Rate Contract for performing a particular activity. The activities explained in the agreement need not be actually performed by the Noticee, however, the Noticee would be paid at a specific rate if the said activity has been actually performed by the Noticee. The nature of the services performed by the Noticee is explained in very detailed in the said agreement. The services performed under the agreement are indeed the repair activities along with improvement and widening of road. As the agreement is in the nature of rate contract, the services performed under the agreement have to be understood in light of the bills raised by the Noticee. Separate considerations have been provided for performing separate activities. They enclosed copy of the agreement dated 26.09.2002. The Noticee has provided the services of the similar nature as explained above in respect of various road projects and a detail of the same is enclosed. Further illustrative copies of the agreements entered into by the Noticee with some of the parties are collectively enclosed. Illustrative copies of the invoices i.e. running bill and final bills raised by the Noticee in respect of road projects undertaken by the Noticee under some of the agreements are collectively enclosed.

27.4 ACTIVITIES RELATED TO SEZ AND SUZLON: - The Noticee has provided certain services to M/s Suzlon and its various entities. These services are mainly for construction of road, construction of road within the SEZ and foundation work of windmill tower. The Noticee is paying service tax on the windmill foundation work done by them. The Noticee has not paid service tax on the construction of road work done by them.

28.1 The Noticee has submitted that they are registered under service tax under the category of commercial or industrial construction service and they are regularly discharging the service tax liability under the said category. Construction of road is excluded from the definition of the 'Commercial or Industrial Construction Service' accordingly they have not paid the service tax on the projects undertaken for construction of road.

28.2 The Noticee has executed various projects in respect of repair of road. The Noticee has not paid the service tax on the considerations received from the said projects on the ground that the definition of 'commercial or industrial construction service' specifically excludes the repair or maintenance of road. In the present case, what has been undertaken by the



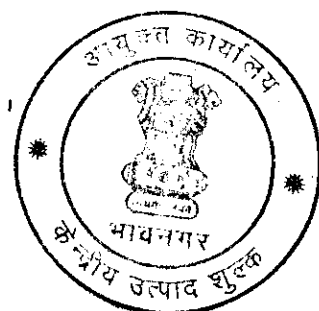
Noticee is carrying out the repair activity and hence the Noticee is not liable to pay service tax on the consideration received for providing the services of repair of road and on short term maintenance of road.

29.1 The Noticee denied all the allegations contained in the SCN as incorrect and unsustainable on the following grounds. They enlisted the works mentioned in Annexure-B1 to the show cause notice with scope of work in each work which is as under:

SCN	PROJECT NAME	2005-06	2006-07	2007-08	2008-09	2009-10	SCOPE OF WORK
1	Ex.Eng. NH 8-C(Chiloda -G'nagar)	3647004					Resurfacing
2	GUDC	30019794	1204616				Construction of road including repairs, widening resurfacing, storm water drains,street lighting at Dhranghdhra
3	GUDC	20693740	15204833	4500790			Construction of road including repairs, widening resurfacing, storm water drains, street lighting at Bhuj
4	Dy.Ex. Eng.(NH -8A-Extn) KM 60 to 75	38180756	458364				Strengthening
5	Ex.Eng.(NH 8A) 50/5 & 91/100	1244925					Reparing of Roads
6	Ex.Eng. NH Rjt.(km 98-99)	1414724					Construction of road junction
7	Ex.eng.Jilla Panchayat (R & B) Bhv	48054					Strengthening
8	Ajay Engineers	749670					Construction of Approaches of Sabarmati Bridge Near Bhat
9	Project Director(495 to		51288555	9052660			Short term improvement



	522						and routine maintenance
10	Naroda utilities Services		11476525	48948412			Construction and Upgradation of roads and storm water drainage
11	K E C L Jv ELLORA A/c		47354392	84894502	16699949	4410000	Construction of road
12	Exe Eng (R & B)Rajpipla		24972722	85433868			Widening & Upgradation of Road
13	Vatva Industrial Estate		2706466	29208940	50162552	7954218	Construction of road and storm water work
14	Exe Eng (NH Div.174/243/0		46697				Work Extension-Change of One way to two way lane
15	The Project Director CMU(NHAI)			172884952	179613615	28606716	Short term improvement and routine maintenance
16	Dy.Exe.Eng.Dabhoi(R& B)			1528262	27076593		Strengthening and widening of Dabhoi Sinor Mansa Road
17	The Project Director CMU(NHAI)			36390907	297292170	26080812	Short term improvement and routine maintenance
18	SSPL-Bhachau(kachha)			1839418			Windmill Foundation Work
19	R R Construction			7258649			Earth Work for road
20	Auda TP-21(RW 12)				6962811		Construction of road
21	NH Div A'bad (Dandi)				31911957	26541930	Widening and Strengthening of Road
22	Nirali Construction				1956076		Sale of RMC



23	Auda				556278		Old Dues
24	Arth Construction Co				543333		Sale of RMC
25	NH Div Bharuch				67169410	31988811	Strengthening of Road
26	Exe Eng (R & B)Amreli				107594		Widening and Strengthening of Road
27	NH DIV Rajkot				111036255		Resurfacing work
28	Kirit Dyes & Chem				270120		Sale Of RMC
29	Ashish Construction					97807792	Construction of road
30	Ex. Eng. R & B Division Surendranagar					78911820	Widening and Strengthening of Sayla Muli Surendranagar Road
31	Project Manage (NHAI)					54342623	Short term improvement and routine maintainence
	TOTAL (A)	95998667	154713170	481941360	791358713	356644722	
Commercial or Industrial Construction Services							
1	Suzlon Structure pvt ltd	10038080	32808207	20228729	2796357	.8357997	Construction of road
1	Suzlon Structure Ltd				140130294		Construction of road
2	SIL(Dhulia)		74496013	12252890			Windmill Foundation Work
2	Suzlon Infrastructure Limited			46014654		64653436	Construction of road
2	SIL-Chhachi,Kutch		53847098	136666293	67631165	51414994	Windmill Foundation Work
2	Suzlon Infrastructure Limited	44464316					Windmill Foundation Work
2	SIL Agar Site (MP)				2050896		Windmill Foundation

