


S. Coek

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**By R.P.A.D.**

F. No. V/15-20/Dem-ST/HQ/2010-11.

Date of Order: 13/01/2012

Date of Issue: 13/01/2012

Passed by

IMAMUDDIN AHMED  
Joint Commissioner  
Central Excise  
Bhavnagar

**Order-in-Original No: 05 / BVR / Jt.Commr / 2012**

This copy is granted free of charge for private use of the person(s) to whom it is sent.

Any person(s) deeming himself aggrieved by this Order may appeal against this order under Section 85 of Finance Act, 1994 to the Commissioner, Central Excise(Appeals), Rajkot, Central Excise Bhavan, Race Course Ring Road, Rajkot-360001 within three months from the date of its communication. The appeal should bear a court fee stamp of Rs 2.50/- paise only.

The appeal should be filed in form ST-4 in duplicate, as per the provisions of Section 85 of the Finance Act, 1994 read with Rule 8 of the Service Tax Rules, 1994. It should be signed by the appellants in accordance with the provisions of sub-rule (2) of Rule 3 of the Central Excise (Appeal) Rules, 2002.

It should be accompanied with the following:

- Copy of appeal in duplicate
- Copies of the order, one of which shall be certified copy **OR** the other must bear a court fee stamp of Rs 2.50/- paise as per Schedule 1 to Article 6 of the Court Fee Stamp Act, 1870.

**BY R.P.A.D.**

To,  
M/s. P. D. Construction Co.,  
302, Turning Point,  
Waghawadi Road,  
Bhavnagar.

Subject: Show Cause Notice Number No. V/15-20/Dem-ST/HQ/2010-11 Dated 23.09.2010 issued to M/s. P. D. Construction Co., Bhavnagar demanding Service Tax of Rs.8,68,143/-.

● **BRIEF FACTS OF THE CASE:**

1. An intelligence was collected from the reliable sources by the officers of Central Excise and Service Tax that Contractors i.e. Service providers of M/s GETCO are not registered with the Service Tax Department and are not paying the Service Tax. Therefore, enquiries were initiated against them. M/s Gujarat Energy Transmission Corporation Ltd; (hereinafter referred to as the "GETCO") has been engaged in storage and transmission of electricity. For transmission of electricity, the GETCO were required to undertake various types of activities like construction activities, erection and commissioning of plant i.e. 66KV/220KV sub-station for storage and distribution of electricity, maintenance and repairing of 66KV/220KV Sub-station. Without such infrastructure, it is not possible for the GETCO to store and transmit the electricity. For undertaking such works, the GETCO is not having their own man power/infrastructure but all such works are entrusted to various contractors. The works entrusted to various contractors by the GETCO are falling in the different categories of taxable services i.e. Industrial & commercial construction service as defined under section 65(25b) and 65(105)(zzq), erection, commissioning or installation services as defined under section 65(29), 65(39a) and 65(105)(zzd), execution of work contract services as defined under section 65(105)(zzza) and management, maintenance & repair services as defined under section 65(105)(zzg) of the Finance Act, 1994.

2. On the basis of such primary intelligence, letters were written to the Executive Engineer, GETCO, Amreli/Junagadh/Surendranagar. As the information was not provided by the GETCO, reminders were issued to the Superintending Engineer (TR), GETCO, Circle Office Amreli/Junagadh/Surendranagar requesting to provide the details of the service providers. Resultantly, required information was provided by the GETCO vide their letter dated 24th December, 2009(GETCO Junagadh)/17th August, 2009(GETCO Amreli)/ 12th March, 2010(GETCO Surendranagar) and on the basis of this information, a list of the relevant services provided by the service provider has been prepared showing the name of service providers(contractor), their addresses, description of the services provided by the contractors, name of the place where services provided and period of work contract.

3. One of the service providers among the various service providers is **M/s P.D. Construction Co., 302, Turning Point, Waghwadi Road, Bhavnagar** (hereinafter referred to as the "Service Provider"). A detailed

- investigation was carried out by issuing summons. During the course of inquiry, Shri Pradeepshinh D.Waghela, a partner of the service provider firm appeared on 19.03.2010 and his statement was recorded under Section 14 of the Central Excise Act, 1944 as made applicable in the service tax matter by virtue of Section 83 of the Finance Act, 1994 wherein he has stated that their firm have provided the services to the GETCO for the period 2007-08 and 2008-09 as detailed given in Annexure-D of SCN; that their firm have not obtained service tax Registration certificate; that their firm have not paid the service tax on the services provided to the GETCO as they were not aware about the provisions of the Finance Act, 1994 and even it was not informed by the GETCO for the payment of service tax.

4. From the information provided by the GETCO, it appeared that the work executed/undertaken by **M/s. P.D. Construction Co., Bhavnagar** falls in the category of taxable service of industrial & commercial construction service as defined under section 65(25b) and 65(105)(zzq)/ erection, commissioning or installation services as defined under Section 65(29), 65(39a) and 65(105)(zzd)/ execution of work contract services as defined under Section 65(105)(zzzza)/ management, maintenance & repair services as defined under section 65(105)(zzg) of the Finance Act, 1994 and while providing these services, the service provider has not followed any procedure prescribed under the Finance Act, 1994 and Rules/Regulations issued there under and also have not paid the service tax amounting to **Rs.8,68,143/-** as per the calculation made in Annexure-D of the Show Cause Notice.

5. Section 69 of the Finance Act, 1994 read with Rule 3 of the Service Tax Rules, 1994 provides that every person liable for paying the service tax shall make an application to the concerned Superintendent of Central Excise in Form-ST-1 for registration within a period of 30 days from the date on which the service tax under Section 66 of the Finance Act, 1994 is levied. Section 77(1)(a) of the Finance Act, 1994 provides that if any person who is liable to pay service tax, or required to take registration, fails to take registration in accordance with the provisions of Section 69 or rules made under this chapter shall be liable to pay a penalty which may extend to five thousand rupees or two hundred rupees for every day during which such failure continues, whichever is higher, starting with the first day after the due date, till the date of actual compliance. In the subject case, the service provider has provided taxable service but failed to obtain registration and hence

penalty under Section 77(1) (a) of the Finance Act, 1994 is liable to be imposed upon the service provider.

6. Section 70 of the Finance Act, 1994 read with Rule 7 of the Service Tax Rules, 1994 provides that every assessee shall submit a half yearly return in Form ST-3 or ST-3A, as the case may be, along with a copy of the Form TR-6, in triplicate for the month covered in the half year return. In the subject case, the service provider has provided taxable service but failed to file a ST-3 returns and hence penalty under Section 77 of the Finance Act, 1994 is liable to be imposed upon the service provider.

7. Section 68 of the Finance Act, 1994 read with Rule 6 of the Service Tax Rules, 1994 provides that every person providing taxable service to any person shall pay service tax at the rate specified in Section 66 in such manner and within such period as may be prescribed; that Rule 6 of the Service Tax Rules, 1994 provides that the service tax shall be paid to the credit of the Central Government by the 6th day of the month, if the duty is deposited electronically through internet banking and by the 5th day of the month, in any other case, immediately following the calendar month in which the payments are received, towards the value of taxable service. In the subject case, the service provider has provided taxable service but failed to pay the service tax and hence penalty under Section 76 of the Finance Act, 1994 is liable to be imposed upon the service provider.

8. Further, in the subject case the service provider has suppressed the material facts in particular by not obtaining Registration, by not filing ST-3 returns and not showing the value of taxable service in return and by not paying service tax, this case is fit case to invoke extended period of five years under the provisions of Section 73(1) of the Finance Act, 1994 for effecting recovery of the service tax which is not paid or short paid. As the service provider has provided taxable service but failed to pay the service tax and hence penalty under Section 78 of the Finance Act, 1994 is liable to be imposed upon the service provider.

9. It appeared that Section 75 of the Finance Act, 1994 provides that every person, liable to pay the tax in accordance with the provisions of Section 68 or Rules made there under, who fails to credit the tax or any part thereof to the account of Central Government within the period prescribed, shall pay simple interest at such rate not below 10% and not exceeding thirty-six percent per annum, as is for the time being fixed by the Central Government, by notification in the official gazette for the period by which such crediting of tax or any part thereof is delayed. In the subject case, the

service provider has provided taxable service but failed to pay the service tax and hence the amount of service tax is required to be recovered along with interest as provided under Section 75 of the Finance Act, 1994.

10. It appeared that Rule 5 of the Service Tax Rules, 1994 provides that the records including computerized data as maintained by an assessee in accordance with the various laws in force from time to time shall be acceptable and every assessee shall furnish to the Superintendent of Central Excise at the time of filing of return for the first time or the 31st day of January, 2008, whichever is later, a list in duplicate, of all the records prepared or maintained by the assessee of transaction in regard to providing of any service, whether exempted or taxable. As the assessee has not complied with the provisions of Rule 5 of the Service Tax Rules, 1994, penalty under Section 77(2) of the Finance Act, 1994 is liable to be imposed upon the service provider.

11. From the above facts and discussion of the various provisions of the Finance Act, 1994 and the Service Tax Rules, 1994, it appeared that the service provider has not paid the service tax and also has not followed the procedure as prescribed in the Act and Rules and thereby rendered themselves liable for penal action.

12. After carrying out the investigation into the Services provided by , **M/s. P.D. Construction Co., Bhavnagar**, a Show Cause Notice No. V/15-20/Dem-ST/HQ/2010-11 dtd. 23.09.2010 was issued to Service Provider by Additional Commissioner, Bhavnagar proposing action as under :

- (i) Service tax of Rs. 8,68,143/- ( Rupees Eight Lakhs Sixty-Eight Thousand One Hundred Forty Three only) (including Education Cess ) detailed calculated in Annexure-D appended to the Notice to be confirmed under Section 73(2) of Finance Act, 1994.
- (ii) Penalty to be imposed upon them under Section 76, 77(1)(a), 77 (2) and 78 of the Finance Act, 1994 .
- (iii) Interest to be recovered in terms of Section 75 of the Finance Act, 1994.

**DEFENCE REPLY :**

13. **M/s. P.D. Construction Co., Bhavnagar** filed their written reply dtd.22.10.2010 received in this office on dt.27.10.2010 stating mainly as under :

1 We are not aware about the service tax laws and it's applicability to our/partnership firm.

2 We have immediately responded to the notice issued by the Superintendent, Service Tax Division. We have provided all the information and explanation during the proceedings carried out by the service tax authority. We have extended our fullest co-operation in the proceedings.

3 After knowing the facts about the applicability of service tax to our unit, we have shown our readiness to pay out the service tax liability. The same fact is also reflected in the statement recorded by the Superintendent of Service Tax Division.

4 Kindly note that we have not charged and /or collected service tax amount from the GETCO. Copy of all running and final bill attached herewith reveals the fact.

5 We have applied and obtained the Service Tax Registration number before the issuance Show Cause Notice.

6 There is a variation in the service tax liability mentioned in the statement recorded by the service tax Department (Annexure-D) as compared with the actual service tax liability. Amount of bills and receipt as per working of service tax Department is Rs.2,12,84,290/- and Service Tax calculated is of Rs.8,68,143/-. Actual Bills and receipts as per our record are of Rs.1,67,64,049/- and service tax calculated is of Rs.5,15,090/-. This difference is on account of following reasons / points:

6.1 Department has worked out / calculated the Service Tax Liability on the basis of "work order amounts". The work order amount is an estimation of work value. The same fact is also clarified in the works order itself by inserting the verbatim "However final value of the work shall be based on the actual quantities of work executed by you".

6.2 Actual work carried out by our unit is lower than the "Work Order Amount".

6.3 Rate of service Tax on works contract carried out upto Feb 2008 is of 2% instead of 4%. Thereafter rate of 4% has come into the force.

6.4 Working for actual Service Tax liability in detailed manner is attached herewith as an Annexure-A.

6.5 In support of Annexure-A, work order wise running and final bills prepared by our unit is attached herewith for reference of office of your honour.

6.6 Details about the cheques received for the various bills is also attached in support of working given in the "Annexure-A".

6.7 Details about work order wise running and final bills prepared is attached as an Annexure-B.

6.8 Copy of FINAL BILLS, for all the works orders is also attached herewith. The final bills are helpful in ascertaining the fact that the work is over and no further execution of work will be allowed after the final bill.

6.9 Details about the site wise difference in the amount of work order and actual bills prepared is given here under :

Work	Work Order Amount	Total Bill/Work Done Amount Rs.	Difference Amount/Less
Ratanpar	3579632	2927969	0651663
Dihor	3993187	3481701	0511486
Datha	3983248	3279353	0703895
Ghodidhal	9071038	6784534	2286504
Bagdana	0657185	0290492	0366693
<b>Total</b>	<b>21284290</b>	<b>16764049</b>	<b>4520241</b>

7 We have paid for the service tax liability mentioned in the statement recorded by officers of service tax after considering the adjusting effect discussed in the point no.6. We have also paid the late payment interest. Kindly consider the genuineness of the case and do not charge a penalty. Details about the quarter wise service tax paid is given here under:

QUARTER	SERVICE TAX	INTEREST	PAYMENT DATE
July-Sept 2007	039633	14665	20 <sup>th</sup> Oct 2010
Oct-Dec 2007	065467	22259	20 <sup>th</sup> Oct 2010
Jan-March 2008	031247	09686	20 <sup>th</sup> Oct 2010
Jan-March 2008	037393	11592	20 <sup>th</sup> Oct 2010
April-June 2008	018612	05212	20 <sup>th</sup> Oct 2010
July-Sept 2008	014041	03510	20 <sup>th</sup> Oct 2010
Oct-Dec 2008	092327	20312	20 <sup>th</sup> Oct 2010
Jan-March 2009	160601	30515	20 <sup>th</sup> Oct 2010
April-June 2009	039401	08668	20 <sup>th</sup> Oct 2010
July-Sept 2009	000458	00060	20 <sup>th</sup> Oct 2010
Jan-March 2009	029348	02054	20 <sup>th</sup> Oct 2010

### PERSONAL HEARING

14. Personal hearing was granted to the Noticee on 02.11.2011, 14/15.12.2011 and 26/27.12.2012 but nobody appeared for personal hearing. Three opportunities of personal hearing have been provided to the Noticee but it appears that they are not interested in personal hearing as they have not turned up for personal hearing nor they have sought any extension. Therefore, I proceed to decide the matter ex-parte on the basis of facts available on record and defence reply submitted by the Noticee.

### DISCUSSION AND FINDINGS:

15. I have carefully gone through the record of the case, defence reply dtd.22.10.2010. During the investigation, it is revealed that **M/s P.D. Construction Co., Bhavnagar** are engaged in providing following taxable services as defined under Section 65 of the Finance Act, 1994 from the period 2007-08 to 2008-09 to M/s GETCO., the Service-recipient, under contract/tender system. i.e. Industrial & Commercial Construction Service as defined under Section 65(25b) and 65(105)(zzq), Erection, Commissioning or Installation Services as defined under Section 65(29), 65(39a) and 65(105)(zzd), Execution of Work Contract Services as defined under Section 65(105)(zzzza) and Management, Maintenance & Repair Services as defined under Section 65(105)(zzg) of the Finance Act,1994.

16. During the period from 2007-08 to 2008-09 the service provider has rendered taxable services as defined under Section 65 of the Finance Act, 1994 to M/s GETCO :



- (a) without applying/obtaining for Registration as provided u/s 69 of Finance Act, 1994 read with Rule 3 of Service Tax Rules, 1994 ;
- (b) without submitting Half Yearly Returns in ST 3 or ST 3A form with TR-6 copy in time as provided u/s 68 of Finance Act, 1994 read with Rule 6 of the Service Tax Rules, 1994 ;
- (c) without paying Service Tax at specified rate as provided u/s 66 in terms of Section 68 of Finance Act, 1944 read with Rule 6 of the Service Tax Rules, 1994 ;
- (d) therefore, is liable to pay interest u/s 75 of Finance Act, 1994 at applicable rate ;
- (e) and in view of violation of provisions of Section 68, 69, 73 and 75 of Finance Act, 1994 is liable for penalty as provided u/s 76, 77(1)(a), 77(2) and 77 (8) for Finance Act, 1994.

17. The Service Tax for the period 2007-08 and 2008-09 for the services rendered by the service-provider has been demanded in Show Cause Notice dt.23.09.2010 which is based on the tender amount, however, the Service Tax liability is on the amount received from the recipient of service for providing the services to M/s. GETCO. The services rendered by **M/s P.D. Construction Co., Bhavnagar** to M/s GETCO, is as per periodic final Bills passed by M/s GETCO, Executive Engineer (Cons), Junagadh/Amreli is as per **ANNEXURE-A** to this order, according to which the amount of service tax comes to **Rs. 6,83,773/-** which is required to be recovered from the service provider under Section 73(1) of the Finance Act, 1994 along with interest at appropriate rate under Section 75 of the Finance Act, 1994. I find that the Service Provider has deposited an amount of **Rs.6,57,059/-** (Rs.5,28,526/- towards Service Tax and Rs.1,28,533/- towards Interest on Service Tax) under 11 challans as follows :

QUARTER	Amount Deposited Rs.		Challan No./ Date	
	Service Tax	Interest		
July-Sept 2007	39632	14665	26/20.10.2010	
Oct-Dec 2007	65466	22259	24/20.10.2010	
Jan-March 2008	31247	9686	23/20.10.2010	
Jan-March 2008	37393	11522	21/20.10.2010	
April-June 2008	18612	5212	27/20.10.2010	
July-Sept 2008	14041	3510	22/20.10.2010	

Oct-Dec 2008	92327	20312	---/20.10.2010	
Jan-Mar 2009	160601	30515	---/20.10.2010	
April-June 2009	39401	8668	20/20.10.2010	
July-Sept 2009	458	60	19/20.10.2010	
Jan-March 2010	29348	2054	18/20.10.2010	
<b>Total : Rs. 5,28,526/- Rs.1,28,533/- Total Rs.6,57,059/-</b>				

This amount is to be adjusted against the total payable amount.

18. **M/s P.D. Construction Co., Bhavnagar** have failed to get themselves registered as Service provider u/s 69 of the Finance Act, 1994, read with Rule 3 of Service Rules, 1994 from the period 2007-08 to 2008-09 and have failed to pay Service Tax as provided u/s 68 of Finance Act, 1994 read with Rule 6 of Service Tax Rules 1994 and has failed to submit half yearly returns as provided u/s 70 of Finance Act, 1994 read with Rule 7 of Service Rules, 1994 and suppressed of the fact with an intention to evade payment of service tax on the services provided by them. Therefore, extended period is rightly invoked by the Department under proviso to Section 73 of the Finance Act, 1994.

(a) In case of **Dharmendra Textile Processors** as reported in **2008 (231) ELT 3 (SC)**, the Hon'ble Supreme Court has held that lesser amount of penalty is not imposable, there is no discretion available on quantum of penalty under Section 11 AC of Central Excise Act, 1944. In Union Budget 1996-97 the position was made clear the there is no scope of discretion under Section 11 AC and the levy of penalty is mandatory penalty. Section 11 AC of Central Excise Act, 1944 is pari-materia with Section 73 of the Finance Act, 1944 as such penalty which is mandatory under Section 78 of the Finance Act, 1944.

(b) In case of **CCE Delhi III V/s Machino Montell (I) Ltd.**, as decided by the **Hon'ble High Court of Punjab & Haryana** it has been held that penalty liability arises in situation mentioned in Section 11 AC of Central Excise Act, 1944 and mere deposit of duty prior to issue of Show Cause Notice does not negate the situations mentioned in Section 11 AC of the Act, *ibid.* Section 11 AC of the Central Excise Act, 1944 is pari material with the provisions of Section 78 of the Finance Act, 1944.

(c) **Hon'ble Tribunal Delhi** in the case of **CCE Ludhiana V/s City Cable reported in 2011 (23) STR 155 (Tri. Del)** has held that short payment of tax is enough to impose penalty under Section 78 of Finance At,

1944 even though the respondent was co-operative to the investigation as the penalty proceedings being independent of adjudication.

(d) **The High Court of Karnataka** in case of **M/s United Communication, Udupi V/s CCE Manglore as reported in 2011-TIOL-802-HC-KAR-ST** has held that before issue of SCN penalty is leviable for non-payment of Service Tax when liability is known.

19. **M/s P.D. Construction Co., Bhavnagar** is also liable for penal action u/s 76, 77(1), 77(2), 78 of Finance Act, 1994 for breach of provisions Section 68, 69 and 70 of the Act *ibid*, as service provider has failed to make payment of service tax on the taxable service as provided under Section 68 of the Act, *ibid* read with Rule 6 of the Service Tax Rules 1994 at the rate specified under Section 66 in such manner and within period as prescribed. The service provider has also failed to obtain registration as provided under Section 69 of the Act, *ibid* read with Rule 3 of Service Tax Rules, 1994 from April 2007 and the service provider has also failed to furnish the returns as provided under Section 70 of the Act, *ibid* read with Rule 7 of Service Tax Rules, 1994. However, the penalty Under Section 76 of the Act, shall be restricted upto date 10.05.2008 in terms of proviso 2 of Section 78 which bars penalty under Section 76 if penalty is payable under Section 78 of the Act, *ibid*.

In view of above discussion, I pass the following order.

### ORDER

- 20.1 I hereby confirm the amount of Service Tax of **Rs.6,83,773/-** for the period from 2007-08 to 2008-09 u/s 68 and 73(2) of the Finance Act, 1994 read with Rule 6 of the Service Tax Rules, 1994 upon **M/s P.D. Construction Co., Bhavnagar**. I also appropriate an amount of **Rs.5,28,526/-** deposited towards Service Tax (Including Education Cess) and the balance amount shall be paid forth with.
- 20.2 **M/s P.D. Construction Co., Bhavnagar** is also liable to pay interest u/s 75 of Finance Act, 1994 at applicable rate. I also appropriate amount of **Rs. 1,28,533/-** deposited towards Interest.
- 20.3 I impose penalty of Rs. 200/- upon **M/s P.D. Construction Co., Bhavnagar** for every day under Section 76 for the period 2007-08 to 10.05.2008 during which such failure continued or at the rate of 2 % of Service tax for the period April 2007 to 10.05.2008 per month

whichever is higher provided that the total amount of penalty payable in terms of this Section shall not exceed the Service Tax payable, during the period April-2007 to 10.05.2008.

20.4 I impose penalty of Rs. 1000/- upon **M/s P.D. Construction Co., Bhavnagar** under Section 77 for the period upto 10.05.2008.

20.5 I impose penalty of Rs. 200/- per day upon M/s P.D. Construction Co., Bhavnagar for failure to obtain registration during which such failure continued starting with the first day after the due date, till the date of actual compliance, or five thousand rupees whichever is higher under Section 77 (1)(a) and I impose penalty of Rs. 5000/- under Section 77 (2) of the Finance Act, 1994.

20.6 I impose penalty of **Rs. 6,83,773/-** under Section 78 of Finance Act, 1994 upon **M/s P.D. Construction Co., Bhavnagar**. If the amount as determined under para 20.1 above is paid within 30 days from the receipt of the order along with the interest payable then as per proviso to Section 78, the penalty will be only 25% of the Service Tax determined at para 20.1 above. The benefit of reduced penalty shall be available only if the amount of penalty so determined has also been paid within the period of thirty days from the receipt of this order.

*Imamuddin Ahmed*  
13/1/12

(Imamuddin Ahmed)  
Joint Commissioner  
Bhavnagar.

*25-1-12* *(Two)* *27/01/12*

*gk*

F.No.V/15-20/DEM-ST/HQ/2010-11

Date : 13 .01.2011

To  
**M/s P.D. Construction Co.,**  
**302, Turning Point,**  
**Waghawadi Road,**  
**Bhavnagar.**

*gk*  
*30/01/12*  
*REA*

Copy to :-

- (1) The Commissioner, Central Excise, Bhavnagar(RRA Section)
- (2) The Assistant Commissioner, Service Tax Division, Bhavnagar.
- (3) The Superintendent, Service Tax Range, Bhavnagar.

ANNEXURE- A Statement showing the services provided by M/s P.D.CONSTRUCTION Co., BHAVNAGAR.

Sr	Description of services provided	Period of service	Tender Amt Rs.	Actual Amt recd. Rs.	Taxable Amt. Rs. ( 33% )	Rate of S.T.(%)	Service Tax payable Rs.
1	Construction of C.R. Building, foundation of compound wall and civil work at 66KV RATANPAR	April-07 to Nov-07	35,79,632	29,27,969	9,66,230	12.36	1,19,426
	Construction of C.R. Building, foundation of compound wall and civil work at 66KV DIHOR	June-07 to March-08	39,93,187	34,81,701	11,48,961	12.36	1,42,012
3	Construction of C.R. Building, foundation of compound wall and civil work at 66KV DATHA	June-07 to June-08	39,83,248	32,79,353	10,82,186	12.36	1,33,758
4	Construction of C.R. Building, foundation of compound wall and civil work at 66 KV GHODIDHAL	Aug-08 to April-09	90,71,038	67,84,534	22,38,896	12.36	2,76,728
5	Construction of C.R. Building, foundation of compound wall and civil work at 66 KV BAGDANA	2007-08 for 90 days	06,57,185	02,90,492	95,862	12.36	11,849

Rs. 6,83,773/-