

F.No 137/42/2013-Service Tax  
Government of India  
Ministry of Finance  
Department of Revenue  
Service Tax Wing  
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New Delhi dated the 4<sup>th</sup> October, 2013

ORDER 5/2013- Service Tax

In exercise of the powers conferred by section 83 A of the Finance Act 1994, as amended read with notification 30/2005-Service Tax dated 10<sup>th</sup> August 2005, as amended and notification 16/2007-Service Tax dated 19<sup>th</sup> April, 2007, the Central Board of Excise and Customs hereby assigns to Dr. Ram Niwas, Commissioner of Central Excise, Mumbai II , the adjudication of the show cause notices,-

a) at S.Nos 1 to 40 of the following Table, answerable to the Commissioner of Service Tax-I Mumbai, issued to the assesseees indicated in column(2) of the said Table and the details of which are indicated in columns ( 3) and (4) of the said Table, and

b) at S.Nos 41 to 100 of the said Table, answerable to the Commissioner of Service Tax-II Mumbai, issued to the assesseees indicated in column(2) of the said Table and the details of which are indicated in columns ( 3) and (4) of the said Table.

Table

S.No	Name of the assessee	File number of Show cause notice	Date of Show cause notice
(1)	(2)	(3)	(4)
1	DHL Express India Pvt Ltd	V/ST/HQ/AE/E/213/12	22.10.2012
2	DHL Lemuir Logistics Pvt. Ltd.	ST/MUM/DIVIII/GII/DHL/10	13.09.2011
3	DHL Lemuir Logistics Pvt. Ltd.	V/ST/HQ(Adj)/DHL-743/08	21.10.2008
4	DHL Worldwide Express	MIV/ST/CERA/Gr.VI/04	02.04.2004
5	DHL Worldwide Express (AFL Pvt.Ltd.)	M-IV/ST/CERA/Gr.VI/04	02.04.2004
6	DHL Worldwide Express (I) P. Ltd.	MIV/ST/CERA/Gr.VI/04/3436	08.11.2004
7	DHL Worldwide Express (COU)	V/ST/M-IV/DHL/R-11/03 dt 23/4/03	23.04.2003
8	Idea Cellular Ltd	DGCEI/MZU/I&IS'C/30-77/09/8834	20.10.2011
9	Idea Cellular Ltd	ST/MUM/DN-III/GR-I/IDEA/133/2011	09.10.2012
10	Idea Cellular Ltd	ST/HQ/EA-2000/(CAAP)Gr-03/Idea Cellular/10-11	06.09.2012
11	Idea Cellular Ltd	ST/DIV-III/GR-I/SCN/IDEA/166/2012	01.10.2012
12	Idea Cellular Ltd	ST/MUM/DN-III/GR-I/IDEA/133/2011	25.09.2012
13	Idea Cellular Ltd.	ST/Div-III/Gr-I/SCN/Idea/CERA/37/2012	18.05.2012
14	Idea Cellular Ltd.	ST/MUM/Dn-III/Gr-I/Idea/129/2011	01.10.2012
15	Idea Cellular Ltd.	ST/MUM/Div-III/Gr-I/Idea/Lucknow/12/09	26.03.2013
16	Idea Cellular Ltd.	ST/Div.III/Gr.I/SCN/Idea/(Spice)Dn/93/10	19.10.2010

17	Idea Cellular Ltd.	ST/Dn-III/Gr-I/SCN/Idea/T& S/09	28.02.2013
18	Idea Cellular Ltd. (Erstwhile Spice Communication Pvt. Ltd.)	C.No.V/(STC)15/CE/Adj/61/2008/	17.10.2008
19	Idea Cellular Ltd. (Erstwhile Spice Communication Pvt. Ltd.)	C.No.V/(STC)15/CE/Adj/13/2009/	23.03.2009
20	Idea Cellular Ltd. (Erstwhile Spice Communication Pvt. Ltd.)	C.No.V/(STC)15/CE/Adj/63/2009/4374-75	22.09.2009
21	Idea Cellular Ltd. (Erstwhile Spice Communication Pvt. Ltd.)	C.No.V/(STC)15/CE/Adj/72/2009/	16.07.2009
22	Mahyco Monsanto Biotech (India) Ltd.	ST/MUM/DNIII/GRI/SCN/MMBI/2009	20.09.2011
23	Mahyco Monsanto Biotech (India) Ltd.	DGCEI/MZU/I&IS'C'/12(2)51/06	24.10.2008
24	Mahyco Monsanto Biotech (India) Ltd.	ST/MUM/Dn.III/GR.I/SCN/MMBI/2009	14.10.2010
25	Mahyco Monsanto Biotech (India) Ltd.	ST/MUM/DN-III/GR-I/SCN/MMBI/2009	22.04.2013
26	Mahyco Monsanto Biotech (India) Ltd.	ST/MUM/Dn.III/GR.I/SCN/MMBI/2009	20.10.2009
27	Mahyco Monsanto Biotech (India) Pvt. Ltd.	ST/MUM/Dn-III/Gr-I/SCN/MMBI/2009	12.04.2012
28	Mahyco Monsanto Biotech (India) Ltd.	ST/MUM/Div-III/Gr-I/SCN (Interest)/MMBL/161/10	19.08.2011
29	UPS Jetair Express Pvt. Ltd.	V/ST/HQ/AE/E/145/12	23.10.2012
30	Vodafone Essar South Ltd.	ST/HQ/EA-2000/Gr-03/Vodafone-NLD/11-12	19.10.2012
31	Vodafone Essar Ltd	V/ST/Dn-II/Gr IX/vodafone/inbound/2012	18.09.2012
32	Vodafone Essar Ltd.	V/ST/Dn-II/GrIX/SCN/Vodafone/CG/2010	12.10.2012
33	Vodafone Essar Ltd.	V/STC/Gr.IX/Tel/HMT/SCN/2004	25.09.2009
34	Vodafone Essar Ltd.	V/ST/Div.II/Tech-II/Review/VEL/102/07	10.05.2011
35	Vodafone Essar Ltd.(formerly known as Hutchison Max Telecom Pvt.Ltd. )	V/STC/Gr.IX/Tel/HMT/SCN/2004	15.10.2008
36	Vodafone Essar Ltd.(formerly known as Hutchison Max Telecom Pvt.Ltd. )	V/STC/Gr.IX/Tel/HMT/SCN/2004	17.10.2008
37	Vodafone Essar Ltd.(formerly known as Hutchison Max Telecom Pvt.Ltd. )	V/STC/GR.VI/Tele/HMT/SIM/2005	20.03.2006
38	Vodafone Essar Ltd.(formerly known as Hutchison Max Telecom Pvt.Ltd. )	V/STC/Gr-IX/Tel/HMT/SIM/2006	11.10.2006
39	Vodafone Essar Ltd.(formerly known as Hutchison Max Telecom Pvt.Ltd. )	V/STC/GR.VI/Tele/HMT/SCN/221/2004	16.03.2005
40	Vodafone Essar South Ltd.	ST/HQ/EA-2000/Gr-03/Vodafone-NLD/11-12	20.09.2012
41	A B Corp Ltd	V-Adj/ST-II/abcorp/15-42/2012	12.04.2012
42	A B Corp. Ltd.	ST/Div.IV/SCN/AA/774/05 dt.4.2.2005	04.02.2005
43	Acculist Reseach Laboratories (I) P Ltd	ST/DnV/Gr.V/AR-Acculist/10-11/1931	11.10.2010

44	Aditya Birla Minacr World Wide Ltd	ST/Div/Aditya Birla/courier/SCN-2/2010	20.10.2011
45	Aditya Birla Minues World Wide Ltd	ST-Div-V/ABM/SCN-5/2010	16.04.2012
46	Aditya Birla Minues World Wide Ltd	ST/Div.V/ABMWWL/SCN/2010/404	18.04.2013
47	Advance Construction	ST/Div-V/ST-II/scrutiny/09-10/704	19.10.2011
48	Advance Construction Co. Pvt. Ltd.,	ST/Dn-V/ST-3/Scrutiny/09-10	17.10.2012
49	Advance Construction Co. Pvt. Ltd.,	ST/Div/V/ST-3/Scrutiny/09-10/1966	21.10.2010
50	Advance Construction Co. Pvt. Ltd.,	V-Adj/ST-II/ACC/15-198/2010	22.04.2010
51	Almech Enterprises	V-Adj/ST-II/Almech/15-218/2010	10.05.2010
52	Baker Hughes Asia Pacific Ltd	V-Adj/ST-II/BHA/15-211/2010	23.04.2010
53	Baker Hughes Singapore Pte	V/Adj/ST-I/BHJ/15-44/2012	13.04.2012
54	Balaji Telefilms Ltd.	Adj/ST-II/BTL/15-302/2010 DT. 15.10.10	15.10.2010
55	BASF	V/STC/BASF/69/Bel/03 dt 23.06.03	23.06.2003
56	BASF	V/STC/BASF/69/Bel/03 dt 19.04.04	19.04.2004
57	BASF(I) Ltd	V/ST/Div-V(Bel)/SCN/BASF/2003	15.06.2006
58	Bayer Material Science Pvt. Ltd.	ST/Div.VI/Gr.IV/Bayer/2011	07.10.2011
59	Bharat Petroleum Corporation	ST/SC-V/CERA/BPCL/-06 dt. 29.08.2008	29.08.2008
60	Bharat Petroleum Corporation	ST/SC-V/CERA/BPCL/06/3387	29.08.2008
61	Bitcon India Infrastructure Development P. Ltd.	V/ST-I/HQ/AE/Gr.I/133/2008	19.10.2011
62	Godrej Industries	ST/DN.V/GR.II/GIL-CRA/09-10/3947	05.10.2011
63	Hydroair Tectonics (PC) Ltd	V/ST/HQ/AE/Enq/Gr.3/94/M-II/2011	11.04.2012
64	Hydroair Tectonics (PCD) Ltd	V/ST/Dn-V/Bel/Gr.VI/HT Ltd/2012	20.12.2012
65	Infrasoft Tech India Ltd.	V/ST/Div.VI/Gr.VI/ITIL/SCN/2010-11	03.10.2011
66	Infrasoft Tech India Ltd.	V/ST/Div.VI/ITIL/SCN/2010-11	06.03.2012
67	Ipcal Laboratories Ltd.	DGCEI/MZU/I&IS'C'30-57/07 dtd.22.10.08	22.10.2008
68	L & T Ltd	ST-II/HQRS Audit/Gr-4A/09/10/Part-I	18.03.2013
69	L&T Limited (HED)	ST/Div.V/Gr.II/L&T(HED)/SCN/2013	18.04.2013
70	Larsen & Toubro Ltd.	ST-II/Dn-V/Gr.II/FAR/L&T(SSC)/2011	24.10.2011
71	Larsen & Toubro Ltd.	ST/Div-V/Gr-II/L&T(Finance)/2010	09.10.2012
72	Larsen & Toubro Ltd.	V/ST/Div-VI/Gr.II/L&T Grahak/17/2012	18.10.2012
73	Larsen & Toubro Ltd.	ST-II/Div-V/Gr-II/L&T Finance/2009/Para4	09.10.2012
74	Larsen & Toubro	ST-II/Audit/EA2k/Gr.II/L&T/79/2010/1817	23.04.2013
75	Mayfair Housing Pvt Ltd	V-Adj/ST-II/MHPL/15-74/2012	10.10.2011
76	Mayfair Housing Pvt Ltd	V-Adj/ST-II/MH/15-73/2011	11.10.2011
77	Meru Cab Company Pvt. Ltd	DGCEI/MZU/I&IS"B"/12(4)70/09	20.10.2010
78	Meru Cab Company Pvt. Ltd	V-Adj/ST-II/Meru/15-65/2011	03.10.2011
79	Meru Cab Company Pvt. Ltd	ST-II/DN.IV/GR.IV/MERU CAB/SCN/2011	20.10.2012
80	Modern Cargo Services Pvt. Ltd	ST/Dn.V/Gr.III/19/09-10	07.09.2011
81	Modern Cargo Services Pvt. Ltd	V-Adj/ST-II/Modern/15- /10	02.10.2012
82	Modern Cargo Services Pvt. Ltd	ST-II/Div-V/Gr.III/19/09-10	01.10.2012
83	Oglivy & Mather Pvt. Ltd.	V/ST/Div/IV/Gr/I/CERA-2000/OMPL/08	02.04.2009
84	Pearl Logistics Services	V-Adj/ST-II/PLS/15-146/2010	22.04.2010
85	Pearl Logistics Services	DGCEI/MZU/I&IS'D'/12(4)198/08	20.04.2009
86	Petron Civil Engg. Pvt. Ltd.	ST/Dn.V/Gr.III/7/2010	18.10.2012
87	Pfizer Ltd.	ST/MUM/IV/CERA/PFIZER/TTA/08	11.09.2008

88	Ratiopharma India Pvt. Ltd.	V/ST/MUM/Div-VI/Gr-II/Ratiopharm-26/08-09	17.10.2008
89	S P Fabricators Pvt. Ltd.	V/ST/Dn V/Bel/DAR/S.P.Fab/2010	24.10.2011
90	S P Fabricators Pvt. Ltd.	V/ST-II/Div.V(Bel)/DAR/S P Fab/2010	14.01.2013
91	Sai Star Distributors	ST/MUM/Dn.IV/SCN/CBL/08 dtd.22.10.08	22.10.2008
92	Schlumberger Asia Services Ltd.	STC/MV/SCN/SAS/498/02 dt 10.06.02	10.06.2002
93	Schlumberger Asia Services Ltd.	STC/MV/SCN/Schlumber/611/02	31.01.2003
94	Schlumberger Asia Services Ltd.	STC/MV/SCN/SAS/487/02 dt 06.06.02	06.06.2002
95	Schlumberger Asia Services Ltd.	STC/MV/SCN/SASL/456/04 dt 06.05.04	06.05.2004
96	Schlumberger Asia Services Ltd.	STC/MV//SCN/Schlumber/48/03	18.08.2003
97	Sitel India Ltd	ST-II/Dn.V/Gr.IV/SCN/Sitel/94/Pt.2/2011	21.10.2011
98	Sitel India Ltd	ST-II/Dn.V/Gr.IV/SCN/STEL/94/11	19.10.2011
99	Sitel India Ltd	ST-II/Dn.V/Gr.IV/Sitel/94/Pt.1/2011	19.10.2011
100	Sitel India Ltd	ST-II/Dn.V/Gr.IV/Sitel/33/2012	12.10.2012

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(Rajeev Yadav)  
Director (Service Tax)  
Central Board of Excise and Customs

To  
Chief Commissioner of Central Excise Mumbai-I/Mumbai-II  
Commissioner of Service Tax Mumbai-I/Mumbai-II  
Commissioner of Central Excise Mumbai-II