

**UNDER PURSUASIVE ACTION UP TO THE MONTH OF MAY 2022 (SERVICE TAX)**

**(Rs in Lakh)**

Sl.No	Name & Address of the defaulters	Order-in-Original No.of Adjudication	Duty	Penalty	Interest	Total	Division	Action taken so far for recovery of the Arrears
1	M/s Rupa Engineering Works, Prop: Tojmul Hoque, Meghalaya Cement Ltd. Thangskai, Khliehriat, East Jaintia Hills, Meghalaya, Pin-793200	O-I-O No. 06/DC-ST/Div-II/Shillong/2019-20 dated 14.01.2020	1.69	1.69	As applicable	3.38+ interest	Shillong-II	The assessee had applied for relief under SVLDRS-2019 against O-I-O No. 06/DC-ST/2019 dated 14.01.2020 but failed to pay the due amount within due date. Therefore letter under V-ST/04/SH.CGST.DIV-II/2019-20 dated 16.10.2020 is issued to the taxpayer for payment of the full amount. As per RO reply received from Khliehriat Range dated 07th Sep 2021 in reply to this office letter dated 26.08.2021, the party is not traceable at the declared address. Again the letter under IV(11)05/SH.CGST/Div-II/Misc.TAR/2018-19/5094 dated 08.10.2021 is issued to range officer to submit a detailed report on all the measures taken by them to trace the assessee reply for which is yet to be received from RO. As per RO reply dated 29.11.2021 in reply to this office letter dated 09.11.2021 & 22.11.2021, the party requested for making payment on installment on SVLDRS amount. Shri Tojmul Hoque has written a letter dated 11.03.2022 for request of payment of arrear in 4 installments. The same has been forwarded to The Commissioner under even no 6161 dated 28.03.2022 to take appropriate decision for the payment of arrears in installment. Reminder letter under even no 072 dated 27.04.2022 is communicated with Commissioner Sir to take appropriate decision for the same.
2	M/s JUD Cement Ltd, Narpuh, Elaka Wahiajer, Khliehriat, East Jaintia Hills, Meghalaya, Pin-793210	O-I-O No. 05/DC-ST/Div-II/Shillong/2019-20 dated 14.01.2020	45.32	45.32	As applicable	90.64+ interest	Shillong-II	The assessee had applied for relief under SVLDRS-2019 against O-I-O No. 05/DC-ST/2019 dated 14.01.2020 but failed to pay the due amount within due date. Therefore letter under IV(9)14/SH.CGST.DIV-II/2019-20 dated 16.10.2020 is issued to the taxpayer for payment of the full amount. Again the letter dated 26.02.2021 is issued for range officer to take necessary action. Again a reminder letter under even no 4929 dated 26.08.2021 has been issued to range officer to take necessary action. As per RO reply received from Khliehriat Range dated 07th Sep 2021 in reply to this office letter dated 26.08.2021, the party has not responded till date, even after active persuasion at this end. As per RO reply dated 29.11.2021, the party has been issued letter to provide the payment status or any appeal against the O-I-O, however the reply is still awaited. Letter under even no 6000 dated 02.03.2022 has been issued to the RO to provide the updated status. Reminder letter under even no 061 dated 26.04.2022 has been issued to RO to provide the recovery status of the case.
3	M/s Mohammad Majibar Rahman, Umsoo Mootang, Khliehriat, East Jaintia Hills, Meghalaya-793200.	O-I-O No. 09/DC-ST/Div-II/Shillong/2019-20 dated 16.01.2020	2.33	2.33	As applicable	4.66+ interest	Shillong-II	Case Adjudicated vide OIO No.09/DC-ST/Div-II/Shillong/2019-20 dated 16.01.2020 by Deputy Commissioner. Letter dated 17.02.2022 issued to Range Office to provide the recovery status of the case. Reminder letter under even no 060 dated 26.04.2022 has been issued to RO to provide the recovery status of the case.
4	Shri Amit Daimary, Prop. Of Arbita Construction, MCL Campus, Lumshong, East Jaintia Hills, Meghalaya-793200.	O-I-O No. 12/DC-ST/Div-II/Shillong/2019-20 dated 23.01.2020	0.03	0.03	As applicable	0.06+ interest	Shillong-II	Case Adjudicated vide OIO No.12/DC-ST/Div-II/Shillong/2019-20 dated 23.01.2020 by Deputy Commissioner. Letter dated 17.02.2022 issued to Range Office to provide the recovery status of the case. Reminder letter under even no 060 dated 26.04.2022 has been issued to RO to provide the recovery status of the case.
5	Virgo Cements Ltd., Mendipathar, East Garo Hills, Meghalaya-794112.	O-I-O No. 02/AC-ST/2018 dated 12.06.2018	1.56	1.58	As applicable	3.14+ interest	Shillong-II	Case Adjudicated vide OIO No. 02/AC-ST/2018 dated 12.06.2018 by Assistant Commissioner. Letter dated 02.03.2022 issued to Range Office to provide the recovery status of the case. Reminder letter under even no 059 dated 26.04.2022 has been issued to RO to provide the recovery status of the case.
6	Billenium Cements Ltd., Damas, Mendipathar, East Garo Hills, Meghalaya-794112.	O-I-O No. 01/AC-ST/2018 dated 12.06.2018	0.75	1.39	As applicable	2.14+ interest	Shillong-II	Case Adjudicated vide OIO No. 01/AC-ST/2018 dated 12.06.2018 by Assistant Commissioner. Letter dated 02.03.2022 issued to Range Office to provide the recovery status of the case. Reminder letter under even no 062 dated 26.04.2022 has been issued to RO to provide the recovery status of the case.
7	Tura College of Information Technology, Matchakolgre/ New Tura, West Garo Hills, Meghalaya-794101.	O-I-O No. 02/Assistant Commissioner/2021-22 dated 11.10.2021	1.47	1.97	As applicable	3.44+ interest	Shillong-II	Case Adjudicated vide O-I-O No. 02/Assistant Commissioner/2021-22 dated 11.10.2021 by Assistant Commissioner. Letter dated 02.03.2022 issued to RO to recover the due amount as per law and provide the updated status of the case. Reminder letter under even no 056 dated 26.04.2022 has been issued to RO to provide the recovery status of the case.
8	Shri Tapan Bhardwaj, Prop. Of M/s United Associates, Brahmanpara, West Garo Hills, Meghalaya-794001.	O-I-O No. 06/Assistant Commissioner/2021-22 dated 23.11.2021	4.30	4.80	As applicable	9.10+ interest	Shillong-II	Case Adjudicated vide O-I-O No. 06/Assistant Commissioner/2021-22 dated 23.11.2021 by Assistant Commissioner. Letter dated 02.03.2022 issued to RO to recover the due amount as per law and provide the updated status of the case. Reminder letter under even no 054 dated 26.04.2022 has been issued to RO to provide the recovery status of the case.
9	Smt. Lalromoi Darnai, 41, Saipung, East Jaintia Hills, Meghalaya-793200	O-I-O No. 07/Assistant Commissioner/2021-22 dated 26.11.2021	6.50	7.00	As applicable	13.50+ interest	Shillong-II	Case Adjudicated vide O-I-O No. 07/Assistant Commissioner/2021-22 dated 26.11.2021 by Assistant Commissioner. Letter dated 02.03.2022 issued to RO to recover the due amount as per law and provide the updated status of the case. Reminder letter under even no 068 dated 26.04.2022 has been issued to RO to provide the recovery status of the case.
10	The Tura Head Post Office, Tura, NH-51, West Garo Hills, Meghalaya-794001	O-I-O No. 08/AC-ST/Div-II/Shillong/2021-22 dated 30.11.2021	13.30	14.20	As applicable	27.50+ interest	Shillong-II	Case Adjudicated vide O-I-O No. 08/AC-ST/Div-II/Shillong/2021-22 dated 30.11.2021 by Assistant Commissioner. Letter dated 02.03.2022 issued to RO to recover the due amount as per law and provide the updated status of the case. Reminder letter under even no 067 dated 26.04.2022 has been issued to RO to provide the recovery status of the case.
11	Abdul Rashid, Namabilla, West Garo Hills, Meghalaya-794104.	O-I-O No. 02/Additional Commissioner/CGST Shillong/2021-22 dated 14.02.2022	166.95	167.25	As applicable	334.20+ interest	Shillong-II	Case Adjudicated vide O-I-O No. 02/Additional Commissioner/CGST Shillong/2021-22 dated 14.02.2022 by Additional Commissioner. Letter dated 28.03.2022 issued to RO to recover the due amount as per law and provide the updated status of the case. Reminder letter under even no 064 dated 26.04.2022 has been issued to RO to provide the recovery status of the case.
12	Goutam Prasad, Beldarpara, Tura, West Garo Hills, Meghalaya-794001.	O-I-O No. 06/Additional Commissioner/CGST/2021-22 dated 11.03.2022	62.63	62.93	As applicable	125.56+ interest	Shillong-II	Case Adjudicated vide O-I-O No. 06/Additional Commissioner/CGST Shillong/2021-22 dated 11.03.2022 by Additional Commissioner. Letter under even no 065 dated 26.04.2022 issued to RO to recover the due amount as per law and provide the updated status of the case.
13	M/s Adhunik Cement Ltd., Umsoo Mootang, Khliehriat, Jaintia Hills, Meghalaya-793200.	O-I-O No. 12/Additional Commissioner/CGST Shillong/2021-22 dated 28.03.2022	53.07	53.07	As applicable	106.14+ interest	Shillong-II	Case Adjudicated vide O-I-O No. 12/Additional Commissioner/CGST Shillong/2021-22 dated 28.03.2022 by Additional Commissioner. Letter under even no 066 dated 26.04.2022 issued to RO to recover the due amount as per law and provide the updated status of the case.
14	Shri Biswambhor Moirangthem, 125, Lower Chandmari, Tura, west Garo Hills, Meghalaya-794002.	O-I-O No. 11/Assistant Commissioner/2021-22 dated 15.03.2022.	0.00	0.50	Not applicable	0.50+ interest	Shillong-II	Case Adjudicated vide O-I-O No. 11/Assistant Commissioner/2021-22 dated 15.03.2022 by Assistant Commissioner. Letter dated 28.03.2022 issued to RO to recover the due amount as per law and provide the updated status of the case. Reminder letter under even no 063 dated 26.04.2022 has been issued to RO to provide the recovery status of the case.

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15	M/s V.S.Lyngdoh, 2/3, Lumshngain, Rynjah, Shillong	O-I-O No. 07/AddCommr/ST/12 dated 28.02.2012	10.73	12.46	U/s 75 of FA 1994	23.19	Shillong-I	Letters were issued to Banks and NSDL to obtain details of bank accounts/investments connected to the Taxpayer. However, no records of bank accounts/investment have been reported. The taxpayer was contacted over phone by the RO urging to pay the balance amount at the earliest. Another letter was issued by Deputy Commissioner on 11.03.2021 requesting the taxpayer to pay the remaining dues at the earliest and submit the payment particulars. The RO was proposed to make a visit to the taxpayer and take a persuasive action for recovery of dues.
16	Sh. Pheelangam Ratore, Prop. M/s San Cellular Concept, Near Step by Step school, Barik, Shg-793001	O-I-O No. 07/AC/GST/2020-21 dated 03.08.20	8.91	9.08	U/s 75 of FA 1994	17.99	Shillong-I	Letter issued to the RO for taking necessary action by contacting the taxpayer and visiting for recovery of the arrears. The RO has issued a letter urging the taxpayer to clear the dues at the earliest. The RO visited the party and he said that he has just returned from a tour and also said that he will immediately see to it.
17	Sh. Toofan Rajak, Prop M/s A.C.Engineering Works, Fruit Garden Road, Nongthymmai, Shillong-793014	O-I-O No. 08/AC/GST/2020-21 dated 05.08.20.20	2.82	3.12	U/s 75 of FA 1994	5.94	Shillong-I	Letter issued to the RO for taking necessary action by contacting the taxpayer and visiting for recovery of the arrears
18	Sh. Donkumar Kithod Katrai, Prop. Katz Enterprise, Mawlai, Shillong-793008	O-I-O No. 09/AC/GST/2020-21 dated 11.08.20	4.29	5.49	U/s 75 of FA 1994	9.78	Shillong-I	Letter issued to the RO for taking necessary action by contacting the taxpayer and visiting for recovery of the arrears
19	M/s Bhalang Associates, Tours & Travels, Opp. Horse Shoe Building, Lower Lachummiere, Shg-793001	O-I-O No. 10/AC/GST/2020-21 dated 14.08.2020	6.26	7.76	U/s 75 of FA 1994	14.02	Shillong-I	Letter issued to the RO for taking necessary action by contacting the taxpayer and visiting for recovery of the arrears
20	Shri Hitesh Moorjani, Prop. M/s Infinity, 2A, OAK Hall, Oakland, Shg-793001	O-I-O No. 11/AC/GST/2020-21 dated 19.08.2020	20.43	2.52	U/s 75 of FA 1994	40.95	Shillong-I	Letter issued to the RO for taking necessary action by contacting the taxpayer and visiting for recovery of the arrears. On 13.08.2021 RO has contacted with the party over phone. He was out of station on medical grounds. He told that he will pay when he reach Shillong. On 01.09.2021 contacted the party and said that he will be reaching shillong on saturday and then he will come to office. But as on date he has not come to the office, hence a reminder letter was issued to the party.
21	Sh. Lipon Ghosh, Barapathar, Mawbah, Shillong-793002 Addl. Address- Vill-ShrikrishnaBagar, P.O. Nilam Bazar, Karimganj, Assam-788722	O-I-O No. 14/AC/GST/2020-21 dated 26.08.2020	10.32	11.62	U/s 75 of FA 1994	21.94	Shillong-I	Letter issued to the RO for taking necessary action by contacting the taxpayer and visiting for recovery of the arrears
22	NM/s North Eastern Information Technololgh Consultancy Services Pvt. Ltd., L.P.Building, Laitumkhra, Shillong-793003	O-I-O No. 16/AC/GST/2020-21 dated 03.09.2020	11.17	11.77	U/s 75 of FA 1994	22.94	Shillong-I	Letter issued to the RO for taking necessary action by contacting the taxpayer and visiting for recovery of the arrears
23	Sh. Ramswaroop Meena, 29 Cantonment Area, Shillong-793001	O-I-O No. 17/AC/GST/2020-21 dated 04.09.2020	29.23	29.63	U/s 75 of FA 1994	58.86	Shillong-I	Letter issued to the RO for taking necessary action by contacting the taxpayer and visiting for recovery of the arrears
24	ShriSudiptoSindhu Doss, M/s M.S.Enterprise, Bara Bazar, Shillong-793002	O-I-O No. 18/AC/GST/2020-21 dated 08.09.2020	11.18	11.38	U/s 75 of FA 1994	22.56	Shillong-I	Letter issued to the RO for taking necessary action by contacting the taxpayer and visiting for recovery of the arrears
25	Smti Ajitha Krishnan, M/s Favorite Designs, ,MutsaBimica, Lower Band Stant, Madanriting, Shillong-793021	O-I-O No. 19/DC/GST/2020-21 dated 04.02.2021	21.85	21.95	U/s 75 of FA 1994	43.8	Shillong-I	Letter issued to the RO for taking necessary action by contacting the taxpayer and visiting for recovery of the arrears
26	Smti Vandana Kanjani, M/s Piose Beauty Parlour & Health Care, G.S.Road, Shillong-793001	O-I-O No. 24/DC/GST/2020-21 dated 09.03.2021	1.84	1.94	U/s 75 of FA 1994	3.78	Shillong-I	Letter issued to the RO for taking necessary action by contacting the taxpayer and visiting for recovery of the arrears
27	Shri Sanjay Mawiong, C/o. P.S.G. Lyngdoh, Next to Geetanjali Dance Academy, Bishnupur, Shillong-793004	O-I-O No. 25/DC/GST/2020-21 dated16.03.2021	5.23	5.33	U/s 75 of FA 1994	10.56	Shillong-I	Letter issued to the RO for taking necessary action by contacting the taxpayer and visiting for recovery of the arrears
28	M/s Brhm India Private Ltd., Plot No. 16, EPIP, Ri-Bhoi,Meghalaya-793101	O-I-O No. 27/DC/GST/2020-21 dated16.03.2021	0	0.9	0	0.9	Shillong-I	Letter issued to the RO for taking necessary action by contacting the taxpayer and visiting for recovery of the arrears
29	M/s J.H.Industrial Security & Placement Agency, 16th Mile, Ri-Bhoi Dist. Meghalaya-793101	O-I-O No. 28/DC/GST/2020-21 dated16.03.2021	2.16	2.26	U/s 75 of FA 1994	4.42	Shillong-I	Letter issued to the RO for taking necessary action by contacting the taxpayer and visiting for recovery of the arrears
30	Shri Akbar Ali, C/o. Rani Enterprise, Laitumkhra, Shillong-793003	O-I-O No. 30/DC/GST/2020-21 dated25.03.2021	4.02	4.12	U/s 75 of FA 1994	8.14	Shillong-I	Letter issued to the RO for taking necessary action by contacting the taxpayer and visiting for recovery of the arrears
31	Shri Penn Ikechukwu Orji, Shillong Lajong, Centre Point Hotel Police Bazar	O-I-O No.09/AC/GST/2021-22 dated: 17.01.2022	2.91	2.91	U/s 75 of FA 1994	5.82	Shillong-I	Letter issued to the RO for taking necessary action by contacting the taxpayer and visiting for recovery of the arrears
32	M/s Binita Rongpi, c/o Raju Body Builders, Byrnihat, Ri bhoi	O-I-O No.11/AC/GST/2021-22 dated: 27.01.2022	11.07	11.07	U/s 75 of FA 1994	22.14	Shillong-I	Letter issued to the RO for taking necessary action by contacting the taxpayer and visiting for recovery of the arrears
33	M/s Uday Dutta, GS Road ,Jorabat, Guwahati	13/AC/GST/2021-22	10.86	10.86	U/s 75 of FA 1994	21.72	Shillong-I	
34	M/s IDAZ Designs Consultants Near bengal Girls School, upper New colony, Laitumkhrah, Shillong	12/AC/GST/2021-22	4.43	4.43	8.86	U/s 75 of FA 1994	Shillong-I	