CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH-COURT NO. 3

SERVICE TAX APPEAL NO. 50302 OF 2022

[Arising out of Order in Original No. 89/TPS/PC/CGST/DSC/2020-21 dated 26.03.2021 passed by the Pr. Commissioner, Central Goods and Service Tax, New Delhi]

KALPAKAARU PROJECTS PVT LTD **……APPELLANT**
F-64, Phase I, Okhla Industrial Area,
New Delhi-110020

Vs.

PRINCIPAL COMMISSIONER, CGST-DELHI SOUTH **……RESPONDENT**
Commissioner Delhi South
New Delhi-110066

Appearance:
Present for the Appellant : Shri P.K. Sahu, Advocate
Present for the Respondent: Shri Anand Narayan, Authorised Representative

CORAM:
HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)
HON'BLE MR. P. V. SUBBA RAO, MEMBER (TECHNICAL)

FINAL ORDER NO. 50769 /2025

Date of Hearing : 05/03/2025
Date of Decision : 26/05/2025

P.V. SUBBA RAO

1. M/s Kalpkaru Projects Pvt Ltd.[1] filed this appeal to assail the order dated 26.03.2021 passed by the Pr. Commissioner[2] whereby he confirmed the proposals made in the show cause notice dated 23.10.2018[3]. The operative part of the order is as follows:

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1 the appellant
2 the impugned order
3 SCN

ORDER

(i) I confirm the invocation of the extended period of limitation in terms of proviso to Section 73 (1) of Finance Act, 1994 further read with Section 142 & 174 of the CGST Act, 2017; for recovery of the amount of short payment of service tax;

(ii) I confirm the demand of Service Tax (including Education Cess, Secondary & Higher Secondary Education Cess, KKC & SBC) amounting to Rs. 3,63,21,198/- (Rupees Three crore sixty three lakh twenty one thousand one hundred ninety eight only) short/ not paid by the Assessee during the F.Y. 2015-16 to 30/06/2017 and order for recovery of the same by invoking the extended period of limitation under proviso to Section 73 (1) of the Finance Act, 1994; further read with Section 142 & 174 of the CGST Act, 2017;

(iii) I confirm the demand of Cenvat credit amounting to Rs.70,224/- (Rupees seventy thousand two hundred twenty four only) not reversed by the Assessee as per Rule 6(3) of the Cenvat Credit Rules, 2004 which is used in exempted service provided during the F.Y. 2015-16 to 30 June, 2017 and order for recovery of the same by invoking the extended period of limitation under proviso to Section 73 (1) of the Finance Act, 1994 along with interest under Section 75 of the Finance Act, 1994; further read with Section 142 & 174 of the CGST Act, 2017;

(iv) I confirm the demand of interest under Section 75 of the Finance Act, 1994 on the amount as confirmed at (ii) above and order for recovery of the same; further read with Section 142 & 174 of the CGST Act, 2017;

(v) I impose penalty of Rs. 10,000/- (Rupees Ten Thousand only) under Section 77 of the Finance Act, 1994; further read with Section 142 & 174 of the CGST Act, 2017;

(vi) I impose penalty of Rs.3,63,21,198/- (Rupees Three crore sixty three lakh twenty one thousand one hundred ninety eight only) under Section 78 of the Finance Act, 1994 for contravening the provisions of the law with willful intention to evade payment of Service Tax. However, the same will be reduced to Rs.90,80,300/- (25% of total penalty), if paid within 30 days of issuance of order along with taxes, interest and reduced penalty under Section 78 of the Finance Act, 1994; further read with Section 142 & 174 of the CGST Act, 2017;

(vii) I, hereby, impose penalty of Rs.70,224/- upon them in terms of Rule 15(3) of the Cenvat Credit Rules, 2004 read with section 78 of the Finance Act, 1994 along with Section 11AC of the Central Excise Act, 1944 for contravening the provisions of the law with willful intention and thus to evade payment of Service Tax. However, the same will be reduced to Rs. 17,556/- (25% of total penalty), if paid within 30 days of issuance of order along with taxes, interest and reduced

penalty under Section 78 of the Finance Act, 1994; further read with Section 142 & 174 of the CGST Act, 2017;

(viii) I refrain from imposing penalty under Section 76 of the Finance Act, 1994 as I have already imposed penalty under section 78 of the Finance act; further read with Section 142 & 174 of the CGST Act, 2017."

2. The appellant is holding service tax centralized registration during the relevant period to provide a variety of services such as interior decoration/designer services, architecture services, manpower recruitment/ supply agency services/ erection, commission and installation services/ business auxiliary service/ transport of goods by road/ goods transport agency service/ renting of immovable property service/ legal consultancy services/ work contract services. After the implementation of GST, the appellant's registration was converted into a GST registration. Thus, the Commissioner of Central Tax, Audit II had jurisdiction over the appellant. By letter dated 13.09.2017 the audit sought some records from the appellant and scrutinized them. It found that the appellant had:

(i) short paid service tax duty wrong availment of payment for works contract service;

(ii) short paid service tax under reverse charged mechanism due to wrong availment of abatement on works contract services received by it;

(iii) failed to reverse the CENVAT credit under Rule 6(3) of CENVAT credit Rules, 2004[4] on common input services; and

(iv) short paid service tax which was deduced after reconciliation of revenue shown in financial records with the ST-3 returns. Accordingly, a show cause notice proposed recovery of the service tax and CENVAT credit as above with interest and penalties which culminated in the issue of impugned order.

3. We have heard Shri P.K. Sahu learned counsel for the appellant and Shri Manoj Kumar, learned authorized representative appearing for the revenue and perused the records.

4. We now proceed to examine each of the issues.

Short payment of service tax amounting to Rs. 3,41,99,857/- on alleged completion and finishing services.

5. The appellant receives bare structures of newly constructed commercial buildings with roof and floor from its clients and converts them into a modern commercial showrooms/ outlets. This work involves making useable floor, proper ceiling, internal walls and constructing internal walls and partition, HVAC(heating, ventilation and air-conditioning), fire suppression works, plumbing, construction of toilets and other fitouts as required by the clients. There is no dispute that in rendering these services,

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4 CCR

the appellant had also used material and, therefore, these services were in the nature of works contract services and were not services simpliciter. What is in dispute is the valuation of these services. The appellant paid service tax considering this work as original work and claiming abatement of 60% under Rule 2A(ii)(A) of the Service Tax Valuation Rules. According to the Revenue these services were not original works but merely completion and finishing services and, therefore, they were covered by Rule 2A(ii)(A) of the service tax Valuation rules on which abatement of only 30% of the contract price was available. Service tax had to be paid on the remaining 70%. Considering the total services rendered during the period 2015-16, 2016-17 and 2017-18(up to June 2017), the demand of Rs. 3,41,99,857/- has been confirmed on this count in the impugned order.

6. Learned counsel for the appellant submits that the appellant had provided details of all goods and components used in contracts mentioned in the show cause notice the price of which comes to 61.23% of the contract prices. Therefore, under Service Tax Valuation Rules, 2A(i) it had to pay service tax only on the balance of 38.73 % of the contract price. However, the appellant had opted for abatement under Rule 2A(ii)(A) and paid service tax on 40% of the contract price. This helped the appellant in making easier calculation. The nature of the work undertaken by the appellant would show that it is original work and it is not merely finishing and completion service. In fact, the bare structure which the appellant receives is not in a form in

which anybody can carry out the business. The appellant does everything from electricity to plumbing to air conditioning to flooring and ceiling and internal partition to convert it into good showroom for the client. Therefore, by no stretch of imagination can it be said that appellant was providing merely finishing services. Therefore, the demand on this ground cannot be sustained at all. If this submission of the appellant that they were original works is not accepted, then the appellant has an option to pay service tax on the basis of the actual value of the services rendered by deducting the total of the goods (which were 60.23%) treating the rest 38.73% as service. Therefore, there is no case for the Revenue to demand service tax on 70% of the value of the works contracts either way. The demand also cannot be sustained because it invokes the extended period of limitation under section 73 which is invokable only if the non-payment or short payment is by reason of fraud or collusion or willful mis-statement or suppression of fact with an intent to evade the payment of service tax. The appellant had been rendering service tax and regularly filing service tax returns. Therefore, all its activities were within the knowledge of the department and it cannot be alleged that the appellant had suppressed anything. Further, audits for the earlier period (2010-11 to 2014-15) were conducted on several dates and the Deputy Commissioner(Audit) had clearly held that the activities of the appellant were original works on which service tax had to be paid only on 40% of the contract price under Rule 2A(ii)(A) of the

Valuation Rules. The present show cause notice is only issued because the subsequent audit team took a different view.

7. Learned authorized representative appearing for the department, however, supports the confirmation of demand on this count.

8. We have considered the submission on both sides on this count. Rule 2A of the Service Tax Valuation Rules, reads as follows:

"**2A. Determination of value of taxable services involved in the execution of a works contract.-**

Subject to the provisions of section 67, the value of taxable service involved in the execution of a works contract (hereinafter referred to as works contract service), referred to in clause (8) of section 66E of the Act, shall be determined by the service provider in the following manner, namely:-

(i) Value of works contract service shall be equivalent to the gross amount charged for the works contract less the value of transfer of property in goods involved in the execution of the said works contract.

Explanation.- For the purposes of this clause,-

(a) gross amount charged for the works contract shall not include value added tax or sales tax, as the case may be, paid, if any, on transfer of property in goods involved in the execution of the said works contract;

(b) value of works contract service shall include, -

(i) labour charges for execution of the works;

(ii) amount paid to a sub-contractor for labour and services;

(iii) charges for planning, designing and architect's fees;

(iv) charges for obtaining on hire or otherwise, machinery and tools used for the execution of the works contract;

(v) cost of consumables such as water, electricity, fuel used in the execution of the works contract;

(vi) cost of establishment of the contractor relatable to supply of labour and services;

(vii) other similar expenses relatable to supply of labour and services; and

(viii) profit earned by the service provider relatable to supply of labour and services;

(c) where value added tax or sales tax has been paid or payable on the actual value of property in goods transferred in the execution of the works contract, then, such value adopted for the purposes of payment of value added tax or sales tax, shall be taken as the value of property in goods transferred in the execution of the said works contract for determination of the value of service portion in the execution of works contract under this clause.

(ii) Where the value has not been determined under clause (i), the person liable to pay tax on the service portion involved in the execution of the works contract shall determine the service tax payable in the following manner, namely:-

(A) in case of works contracts entered into for execution of original works, service tax shall be payable on forty per cent. of the total amount charged for the works contract:

PROVIDED that where the amount charged for works contract includes the value of goods as well as land or undivided share of land, the service tax shall be payable on twenty-five per cent. of the total amount charged for the works contract:

PROVIDED that where the amount charged for works contract includes the value of goods as well as land or undivided share of land, the service tax shall be payable on thirty per cent. of the total amount charged for the works contract:

PROVIDED FURTHER that in case of works contract for construction of residential units having carpet area up to 2000 square feet or where the amount charged per residential unit from service recipient is less than rupees one crore and the amount charged for the works contract includes the value of goods as well as land or undivided share of land, the service tax shall be payable on twenty-five per cent. of the total amount charged for the works contract:

PROVIDED that where the amount charged for works contract includes the value of goods as well as land or undivided share of land, the service tax shall be payable on thirty per cent. of the total amount charged for the works contract:

PROVIDED FURTHER that in case of works contract for construction of residential units having carpet area up to 2000 square feet and where the amount charged per residential unit from service recipient is less than rupees one crore and the amount charged for the works contract includes the value of goods as well as land or undivided share of land, the service tax shall be payable on twenty-five per cent. of the total amount charged for the works contract.

> PROVIDED that where the amount charged for works contract includes the value of goods as well as land or undivided share of land, the service tax shall be payable on thirty per cent. of the total amount charged for the works contract."

9. Evidently, in case of "works contract" the assessee has two options-either to deduct the value of materials used from the works contract under rule 2A(i) and pay service tax on the remaining part of the works contract or claim abatement under rule 2A(ii) on notional basis. The appellant's claim is that the total value of the goods in its works contracts worked out to 61.23% and these figures were provided to the Commissioner. Under such circumstances, service tax had to be paid only 38.73. However, the appellant opted for rule 2A(ii). This covers two types of contracts- those which are original works and those which are completion and finishing services.

10. We have seen the photographs of the buildings in the form in which they are received and how they are completed. We also gone through the extensive work carried out by the appellant. Essentially, the appellant converts a bare skeletal structure of a building into a complete show room including the electricity, HVAC, plumbing, flooring, ceiling, air-conditioning, partitioning etc. In our considered view, this has to be considered as original work and it cannot be called merely finishing or completion work. If they are considered as original works they will be covered by 2A(ii)(A) of the Valuation Rules and will be entitled to 60% abatement. Service Tax has to be paid only on 40% of the value

which the appellant did. We also note it is value taken by previous audit teams who audited the appellants work. Therefore, demand on this count cannot be sustained either on merits or on limitation.

The amount payable under reverse charge mechanism -Rs. 19,51,873/-

11. Scrutiny of ST-3 returns showed that the appellant had paid service tax on the services which it had received from its sub-contractor after availing the abatement of 60% of the value of works contract services provided by the sub- contractor. It is undisputed that the nature of work provided by the sub-contractors was works contract services. It is also undisputed that the appellant had availed the entire amount of service tax so paid as CENVAT credit. The impugned order confirmed the service tax demand of Rs. 19,51,871/- in respect of services provided by the sub-contractors on the ground that the services provided by the sub-contractors were not in the nature of original works but was only in the nature of completion and finishing services. Therefore, as per Rule 2 A(ii)(B), it was held that only abatement to the extent of 30% of the value of works contract was available to the appellant and service tax had to be paid on 70% of the total value. Accordingly, differential duty amounting to Rs.19,51,873/- was confirmed on the appellant.

12. Learned counsel for the appellant submitted that since the entire amount of service tax paid by the appellant under reverse charge mechanism for the services provided by its sub-contractors was available to it as CENVAT credit, the entire

demand is revenue neutral. He, therefore, prays that the demand may be set aside. It is his contention that had the appellant treated the services provided by sub-contractors as completion and finishing services and paid the additional amount of Rs. 19,51,873/- as service tax, it would have been entitled to credit of entire amount. He relies on the judgment of this Tribunal in case of **Jet Airways (I)Pvt. Ltd.** vs. **CST, Mumbai**[5] which was upheld by Hon'ble Supreme Court in **Jet Airways (I) Pvt. Ltd.** vs. **Commissioner**[6]**.**

13. Learned authorized representative appearing for the department submitted that the mere fact that the appellant may be entitled to the benefit of CENVAT credit does not reduced to its obligation to pay service tax under reverse charge mechanism correctly. He, therefore, submits that the demand on this count needs to be upheld.

14. We have considered the rival submissions on the ground. We do not find it necessary to go into the question as to whether 60% abatement was available or 30% abatement was available to the services rendered by the sub-contractors of the appellant. Undisputedly, every rupee paid by the appellant was also available to the appellant as CENVAT credit. It is undisputed that the entire amount of service tax paid under reverse charge mechanism by the appellant was availed by it as CENVAT credit. Under these circumstances, it cannot be said the appellant had any intention to evade payment of service tax under reverse

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5 2016 (44) STR 465(Tri-Mumbai)
6 2017 (7) GSTL J35 (SC)

charge mechanism. Therefore, there is no case to invoke extended period of limitation to demand service tax. It is also pointed out that the appellant had been paying service tax and filing ST-3 returns. These could have been scrutinized by the officers within time and if any discrepancy was noticed the demand could have issued within the normal period of limitation. As far as the demand within normal period of limitation is concerned, we find it would be fruitless at this stage to remand the matter to compute service tax for the normal period of limitation because from 2017 the service tax has come to an end and CENVAT credit which was available to assessees was converted into tax credit under the GST. Any payment of service tax under reverse charged mechanism for a normal period of limitation would have to relate back to the time when the services were received and CENVAT credit would also have been available on the same date which would have reduced the service tax liability on the output services corresponding.

15. At this stage, when the CENVAT provisions under service tax are no longer in existence, it would be fruitless to exercise to go through all this paperwork because revenue will not be entitled to even a rupee of additional service tax. Every rupee the appellant will pay under reverse charge mechanism will necessarily will available to it as CENVAT credit and it would necessarily reduce a rupee as service tax on output services of the appellant.

16. We, therefore, find that the demand on this count needs to be set aside.

Reversal of CENVAT Credit of Rs. 70,224/-

17. The appellant was engaged in providing taxable services as well as the exempted service in the form of trading of goods. It availed CENV AT credit for service tax on common input services but had not reversed proportionate CENVAT credit attributable to the exempted output services as required under rule 6(3) of the CENVAT credit Rules, 2004[7]. Therefore, the Commissioner has, in the impugned order, confirmed a demand of Rs. 70,224/- towards its reversal.

18. Rule 6(3) of CCR, 2004 as applicable during the relevant period reads as follows:

"Rule 6(3) of the CENVAT Credit Rules, 2004:

(3) (a) A manufacturer who manufactures two classes of goods, namely :-

(i) non-exempted goods removed;

(ii) exempted goods removed; or

(b) a provider of output service who provides two classes of services, namely :-

(i) non-exempted services;

(ii) exempted services,

shall follow any one of the following options applicable to him, namely :-

(i) pay an amount equal to six per cent. of value of the exempted goods and seven per cent. of value of the exempted services subject to a maximum of the sum total of opening balance of the credit of input and input services available at the beginning of the period to which the payment relates and the credit of input and input services taken during that period; or

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[7] CCR, 2004

(ii) pay an amount as determined under sub-rule (3A) :

Provided that if any duty of excise is paid on the exempted goods, the same shall be reduced from the amount payable under clause (i) :

Provided further that if any part of the value of a taxable service has been exempted on the condition that no CENVAT credit of inputs and input services, used for providing such taxable service, shall be taken then the amount specified in clause (i) shall be seven per cent. of the value so exempted :

Provided also that in case of transportation of goods or passengers by rail, the amount required to be paid under clause (i) shall be an amount equal to 2% of value of the exempted services.

Explanation 1. - If the manufacturer of goods or the provider of output service, avails any of the option under this sub-rule, he shall exercise such option for all exempted goods manufactured by him or, as the case may be, all exempted services provided by him, and such option shall not be withdrawn during the remaining part of the financial year.

Explanation 2. - No CENVAT credit shall be taken on the duty or tax paid on any goods and services that are not inputs or input services.

Explanation 3. - For the purposes of this sub-rule and sub-rule (3A),-

(a) "non-exempted goods removed means the final products excluding exempted goods manufactured and cleared upto the place of removal;

(b) "exempted goods removed means the exempted goods manufactured and cleared upto the place of removal;

(c) "non-exempted services means the output services excluding exempted services."

19. The appellant does not dispute that it had not reversed the amount. His contention is that in view of the prescription in Explanation to rule 3 of the Cenvat Credit Rules, there is no need to reverse any cenvat credit under rule 6(3) on common input services. The Principal Commissioner has considered the use of the goods in the execution of works contract as trading and, therefore, exempted service. Accordingly, he has asked Rs.70,224 to be reversed on common input service as per rule 6(3) of Cenvat Credit Rules.

20. The appellant submits that in rule 3 of the CCR, there is an Explanation which clarifies that as per the event the assessee takes resort to any Exemption Rule/Notification, which has restriction on taking cenvat credit, then the restriction of CCR shall not apply. Thus, once the appellant has paid service tax on the works contracts on the value charged under rule 2A of valuation rules, subjected to the condition that it cannot take excise duty paid on the goods as cenvat credit, there is no further requirement of reversal of common input serviced under rule 3 of CCR."

21. Having considered both submissions we find that revenue is correct in contending that if common input services are used for providing both taxable and exempted services, proportionate amount of CENVAT credit must be reversed as per rule 6(3) of CCR. However, since the appellant had been filing returns we do not find in justification to invoke extended period of limitation. The demand on this count should be confined to the normal period of limitation.

Discrepancies of financial accounts and ST-returns- Rs. 1,69,468/-

22. A demand of Rs. 1,69,468/- was confirmed after reconciliation of the appellants' revenue as per financial records (profit and loss account) with the ST-3 returns and the appellant was found to have short paid service tax amounting to Rs. 1,67,468/- on the Revenue generated from provisions of taxable output services.

23. The details of these are as follows:

Reconciliation of Balance Sheet and ST-3 Returns for the Financial Year 2015-16					
Head	Amount as per Balance Sheet	Taxable (as per revenue ledgers)	Amount shown in ST-3 Return	Diff.	Service Taxf short paid (Rs)
Advance from customers	22,904,621	-			
Revenue (Sales)	452,892,712	362,013,196	364,920,536	2,907,340	168,626
Interest Income	2,982,979	-	-	-	-
Revenue (services)	10,050,146	10,196,593	7,931,487	2,265,406	328,484
Misc. Income	337,964	-	-	-	-
Total	**489,168,422**	**372,209,789**	**372,851,723**	**641,934**	**159,858**

Reconciliation of balance sheet and ST-3 returns for the financial year 2016-17					
Head	**Amount as per Balance Sheet**	**Taxable shown in ST-3 Return**	**Amount shown in ST-3 Return**	**Diff.**	**Service tax short paid (Rs.)**
Advance from Customer	1640399	-	-	-	-
Manufactures Goods	186974340	-	-	-	-
Traded Goods	326538743	322703746	322638948	64799	6804
Sale of Services	449250	10508681	10503362	5319	798
Scrap Sale	9000	-	-	-	-
Excise Duty	20774927	-	-	-	-
Interest on Bank Deposits	4552110	-	-	-	-
Interest on Others	164921	-	-	-	-
Profit on sale of assets	334531	-	-	-	-
Other non operating income	3011	-	-	-	-
Total	**499891378**	**333212427**	**333142310**	**70118**	**7602**

Reconcillation of balance sheet and ST-3 Returns for the financial year 2017-18 (April-June)					
Head	**Amount as per Balance Sheet**	**Taxable (as per revenue ledgers)**	**Amount shown in ST-3 Return**	**Diff.**	
Advance from customer	-	-	-	-	-
Manufactures Goods	28365588	-	-	-	-
Sale GC (in relation to Works Contract Service)	94030250	94030250	93991692	38558	4049
Stock Transfer-sale CG	558313	-	-	-	-
Revenue Services (installation	3816788	3816788	3836219	19431	2040

charges)					
Scrap Sale	9740	-	-	-	-
Loading & Unloading charges	374767	-	-	-	-
Discount Received	72302	-	-	-	-
Other income	3670	-	-	-	-
Interest Received	140838	-	-	-	-
Total	127372256	97847038	97827911	19127	2008

Total short payment of service tax detected on reconciliation of balance sheet and ST-3 Return for the year 2015-16 and 2016-17 and 2017-18 (upto June, 2017)	
Year	ST
2015-16	159858
2016-17	7602
2017-18(April-June)	2008
Total (Rs.)	169468

24. The submission of learned counsel for the appellant before us is that nothing in law which empowers the Principal Commissioner to adopt figures in the commercial accounting for the purpose of levying of service tax and the amounts shown in the ST-3 returns have not been found to be incorrect. It is the submission that the appellant maintained separate accounts for the Revenue on which service tax was payable and those on which service tax is not payable. On the basis of these, ST-3 returns were filed. These are made available to the audit party during the audit. It is, therefore, his submission that the amounts shown in the balance sheets and profit and loss accounts include not only the Revenue from taxable services but also Revenue from services.

25. Learned authorized representative supports the impugned order.

26. We have considered the submission on both sides.

27. If the books of accounts show higher figures than the statutory returns the actual figures can be considered for determining the service tax payable by the appellant. However, before considering the figures in the statutory returns and other records, what needs to be ascertained is whether the figures therein represent the value of the taxable services provided or not. According to the learned counsel for the appellant, it had not only provided taxable service but had also other transactions and the figures in its financial accounts reflected the total. Therefore, they cannot be taken as representing the value of the taxable services provided only. The submissions made by the learned counsel for the appellant deserve to be accepted. Learned counsel further submits that the actual value of taxable services provided were made available to the audit party during audit. From the impugned order it cannot be established that the entire figures indicated in the commercial accounts reflected only the value of taxable services provided by the appellant. Therefore, the demand of service tax on the count needs to be set aside.

Penalties

28. In view of the fact we have set aside the demand of most counts except the reversal of proportionate amount of CENVAT credit under rule 6(3) of CCR for the normal period, we find no justification to uphold the penalties imposed on the appellant.

29. In view of the above, the appeal is partly allowed upholding the aforesaid reversal of CENVAT credit under rule 6(3) of CCR but only for the normal period of limitation. Rest of the demand and all penalties are set aside. The matter is remanded to the Commissioner for the limited purpose of determining the amount of CENVAT credit to be reversed under rule 6(3) considering only the normal period of limitation. The appeal is allowed and the impugned order is modified to the extent indicated above.

[Order pronounce on **26/05/2025**]

(BINU TAMTA)
MEMBER (JUDICIAL)

(P. V. SUBBA RAO)
MEMBER (TECHNICAL)

Tejo