

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO.3

Excise Appeal No.906 of 2012

(Arising out of OIO-39-40/COMMR/2012 dated 24/08/2012 passed by Commissioner of Central Excise, CUSTOMS (Adjudication)-RAJKOT)

C.C.E. & S.T.-Rajkot

.....Appellant

Central Excise Bhavan,
Race Course Ring Road...Income Tax Office,
Rajkot,
Gujarat-360001

VERSUS

Divisional Railway Manager

.....Respondent

Western Railway,
Kothi Compound,
Rajkot,
Gujarat

APPEARANCE:

Sh. Ghanasyam Soni, Joint Commissioner (Authorized representative) for the Appellant

None for the Respondent

**CORAM: HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR
 HON'BLE MEMBER (TECHNICAL), MR. RAJU**

Final Order No. A/ 11301 /2022

DATE OF HEARING:21.10.2022
DATE OF DECISION:21.10.2022

RAMESH NAIR

The issue involved is that whether the service provided by Indian Railway is liable to Service Tax under the head of "Sale of Space for Advertising".

2. None appeared on behalf of the Respondent. We have heard Shri Ghanasyam Soni, Learned Joint Commissioner (Authorized Representative) for the revenue who reiterates the grounds of appeal.

3. We have carefully considered the submission made by Learned AR and perused the records. We find that service provided by Indian Railway has been exempted retrospectively as per Section 99 of Finance Act, 1994. This vary issue of Western Railway has been considered by this Tribunal in Appeal No. ST/456-457/2011 and vide Order No. A/10943-10944/WZB/AHD/ 2013 dated

05.08.2013 held that the service provided by Indian Railway for the period prior to 01.07.2012 is exempted. In the present case also the period involved is prior to 01.07.2012, therefore, the service provided by the Indian Railway is not taxable. Considering the amendment of Section 99 read with the judgment referred hereinabove the demand is not sustainable.

4. Accordingly, the impugned order is sustained, revenue's appeal is dismissed.

(Dictated and Pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)