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

REGIONAL BENCH- COURT NO.1

Service Tax Appeal No. 11158 of 2018

(Arising out of Order No. VAD-EXCUS-001-COM-31-17-18 dated 12.02.2018 passed by Commissioner, CGST & Central Excise, Vadodara-I)

Shri Ankush Ashok Jain **...Appellant**
Director of M/s Wagad Infraprojects Pvt. Ltd.
Plot No. 65, Nr. Sigil (India)
Padra Road, Atladra, Vadodara

VERSUS

C.C.E. & S.T.-Vadodara-I **...Respondent**
1st Floor, Central Excise Builidng,
Race Course Circle
Vadodara-390007

WITH
Service Tax Appeal No. 11159 of 2018

(Arising out of Order No. VAD-EXCUS-001-COM-31-17-18 dated 12.02.2018 passed by Commissioner, CGST & Central Excise, Vadodara-I)

Shri Brijendra P. Vaghela **...Appellant**
Accounts Manager of M/s Wagad Infraprojects Pvt. Ltd.
Plot No. 65, Nr. Sigil (India)
Padra Road, Atladra, Vadodara

VERSUS

C.C.E. & S.T.-Vadodara-I **...Respondent**
1st Floor, Central Excise Builidng,
Race Course Circle
Vadodara-390007

APPEARANCE:
None appeared for the Appellant
Shri P. Ganesan, Superintendent (AR) appeared for the Respondent

CORAM: HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA

FINAL ORDER NO. 10163-10164 /2025

DATE OF HEARING: 28.02.2025
DATE OF DECISION:28.02.2025

SOMESH ARORA

None is present for the party. However the submissions by way of synopsis are on record. The appellant states that the main party in this matter i.e. Wagad Infraprojects Private Limited vs Commissioner of Central Excise & Service Tax-Vadodara has not been subjected to any duty as the services provided by them were considered not to be falling under works contract service but as excisable activity vide Final Order

No. 12558 of 2021 dated 01.12.2021. The party states that these two appeals arising out from the same decision of the impugned order and therefore, the penalties cannot be sustained against both the parties.

2. Learned Authorised Representative confronted with the situation reiterates the order of the lower authorities on the point of penalties in the present two appeals.

3. This court finds force in the submission made by the appellants that the benefit which was given in the Wagad Infra Projects Private Limited cited (supra) to the main party is deserved by them and the order imposing penalties against these two individuals is not sustainable. Accordingly, the penalties are set aside. Appeals are allowed.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Neha