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

REGIONAL BENCH- COURT NO. 02

Service Tax Appeal No. 10384 of 2020

[Arising Out Of OIA-VAD-EXCUS-001-AAP-548-2019-20 Dated- 19/03/2020 passed by the Commissioner of GST & Central Excise (Appeals)- Vadodara)

STANDARD BELEX INDIA PVT LTD **.....Appellant**
plot no. 463, gidc, estate, por-ramangamdi
vadodara, gujarat

VERSUS

Commissioner of, CGST & Central Excise
Vadodara-I **.....Respondent**
GST Bhavan, 1st Floor... Annexe,
Race Course Circle, Vadodara, Gujarat-390007

APPEARANCE:
Shri. J C Patel, Advocate for the Appellant
Shri. Nilprakash Makwana, Superintendent (AR) for the Respondent

CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)
HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

Final Order No. 10023/2026

DATE OF HEARING:09.01.2026
DATE OF DECISION:09.01.2026

SOMESH ARORA

In the instant case, the initial objection was raised by the Learned AR on the basis of Section 86 (7) which allows Finance Act, 1994 to borrow provisions in case no provision specifically exists in the statute i.e. Finance Act, 1994. By virtue of Section 35 (B) discretion has been vested with this Bench to entertain or not to entertain appeal where amount involved is less than 2 Lakh. He points out that in this consequential appeal to the main appeal which has already been decided, the amount involved is less 2 Lakh rupees.

2 Learned Advocate opposes that the said Section 35B cannot have applicability if the matter is relating to classification or valuation which is involved in this case.

3. Initial objection raised by the Learned AR is overruled by us as the amount involved though is less than 2 lakh but still discretionary power is vested in this Tribunal and also the classification dispute is involved. Accordingly, after overruling the objection raised by the Learned AR, we are proceeding in the mater. The Advocate, relies on the decision of Standard Belex India P. Ltd_Vs CCE and ST as reported in 2024 (12) TMI 607-CESTAT Ahmedabad, which involves the same issue for the period 2012-2013 to 2016-2017 i.e. the period, which was decided in their favour. The issue was whether lessing/ giving on rent, of "Scaffolding items" by the appellant involving transfer of right to use, possession and effective control in favour of the lessee, on which, admittedly VAT has been paid as Deemed sale within the meaning of Article 336 (29A)(d) of the Constitution of India, is liable to be tax. He points that both on merits as well as on limitation, the case was decided in their favour and the matter is covered on the basis of merits.

3. Learned AR confronted with the situation has no objection on merits and reiterates the findings of the lower authority. Following the decision cited above, the matter being covered in their own case, the present appeal is decided in their favour.

4. Appeal is allowed.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)

Prachi