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

REGIONAL BENCH- COURT NO.1

Service Tax Appeal No. 11007 of 2014

(Arising out of Order in Original No. RAJ-EXCUS-000-COM-181-13-14 dated 04.02.2014 passed by Commissioner - Rajkot)

Rekha Construction **...Appellant**
806, Dhanrajni Complex
Dr. Yagnik Road, Rajkot,
Gujarat-360001

VERSUS

C.C.E. & S.T.-Rajkot **...Respondent**
Central Excise Bhavan Race Course
Ring Road, Income Tax Office,
Rajkot-Gujarat-360001

APPEARANCE:
Shri Amal Dave, Advocate appeared for the Appellant
Shri D. Rawal, Assistant Commr.(AR) appeared for the Respondent

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

FINAL ORDER NO. 10736 /2026

DATE OF HEARING: 01.09.2026
DATE OF DECISION:01.09.2026

SOMESH ARORA

In the instant case, matter has been remanded back by the Hon'ble High Court of Gujarat for re-consideration by the CESTAT. The CESTAT vide Final Order No. 11989-11996/2024 dated 11.09.2024, had disposed of a bunch of appeals including appeal of the present appellant. However, the present appellant has approached Hon'ble Gujarat High Court which has set aside the order of this Tribunal with direction to decide the matter on merit itself. We, therefore, take up the matter for final hearing.

2. Learned Advocate seeks to place reliance on various case laws which are available on the point as to whether construction work done for Gujarat State Police Housing Corporation Limited will be taxable under construction of residential complex service or not? He particularly relied on the following decisions of this Tribunal.

- R D Contractor & Company vs CCE &ST-Anand 2023 (2) TMI 946-CESTAT-AMD
- DH Patel vs CCE & ST- Surat 2023 (4) TMI 920-CESTAT AMD
- Navtar Construction Co. vs CCE & ST, Surat 2023 (4) TMI 438 – CESTAT Ahmedabad
- RN Dobariya vs. CCE ST-Surat-I 2023 (2) TMI 779- CESTAT Ahmedabad
- Ample Construction Company vide Final Orer No. 11555/2023 dated 24.07.2023.

3. Learned AR when confronted with the above position, reiterated the findings of the lower authority and stated that the Department had relied upon the Board's Circular dated 24.05.2010 while confirming the demand but in all fairness, he states that the judicial pronouncements of this Tribunal are against the department.

4. We have considered the position, we find that on merits whatever has been stated by the advocate, is in their favour. Accordingly, we are inclined to allow the appeal. The same is allowed with consequential benefit to the appellant.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)

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