

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I**

APPEAL Nos. ST/883, 881, 882, 879, 880 & 2596/2012-CU[DB]

(Arising out of Order-in-Appeal No.01-06-ST/MRT-I/2012 dated 05/01/2012 passed by Commissioner (Appeals), Central Excise, Meerut-I)

M/s Garib Shah & Co.,

M/s Krishna & Company,

M/s Rahul & Company,

M/s Young Brothers Transporters and Contractors,

M/s Himalaya Electrical & Civil Engg. Works &

M/s Raghubansh & Company

Appellants

Vs.

Commissioner of Customs & Central Excise, Meerut-I

Respondents

Appearance:

Absent on call

Shri Mohd. Altaf (Asstt. Commr.) AR

for Appellant

for Respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)

Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 23/05/2018

Date of Decision : 23/05/2018

FINAL ORDER NOS. – 70954-70959/2018

Per: Archana Wadhwa

On matter being called, neither anybody appeared nor is there any request for adjournment. Accordingly, we proceed to decide the appeals after going through the impugned order and after hearing learned A.R.

2. The issue in the present appeals is whether the appellants are liable to pay service tax on the assessable value of 'Manpower Supplies Services' by including PF, EPF and ESI, which amounts are deposited by them into the Central Government account. We note that the earlier decision of the Tribunal in the case of one of the appellant before us i.e. M/s Young Brothers Transporters and Contractors stands decided by the Tribunal vide their decision reported as 2017-TIOL-2983-CESTAT-Del., and stands held that the gross value for the confirmation of service tax liability in the hands of service provider will not be taken into consideration these amounts. The said decision of the Tribunal stands followed in the case of Manish Contractor Final Order No.58705/2017 dated 22/12/2017 and the service tax confirmation stands set aside.

3. Inasmuch as the issue stands covered in favour of the appellants, we set aside the impugned order and allow all the appeals with consequential relief to the appellants.

(Dictated & Pronounced in Court)

Sd/-
(Anil G. Shakkarwar)
Member (Technical)

Sd/-
(Archana Wadhwa)
Member (Judicial)

Lks