FAX : 0532-2400149

REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38,MG Marg Civil Lines,Old Red Building,Allahabad-211001
Regional Branch, Allahabad

To

Dated: 05/01/2018

Appellant as per address in table below
Respondent as per address in table below

Final Order No. ST/A/70067-70069/2018-CU[DB] dated 03/01/2018

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the **Finance Act, 1994 relating to Service Tax Act, 1994.**

Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	ST/51/2012	CCE & ST, KANPUR 117/7, Sarvodaya Nagar, Kanpur –(UP)-208005.
2	ST/52/2012	CCE & ST, KANPUR 117/7, Sarvodaya Nagar, Kanpur (U.P.)208005.
3	ST/53/2012	CCE & ST, KANPUR 117/7, Sarvodaya Nagar, Kanpur (U.P.) 208005.
		Name and Address of Respondent
4		GIRNAR TRANSFORMERS (P) LTD. E-11, FOUNDRY NAGAR, AGRA, (U.P.) ,,
5		J.P. TRANSFORMERS, E-21, PANKI INDUSTRIAL AREA, SITE-1, KANPUR, (U.P.) ,,
6		SURYA TRANSFORMERS, 71-A, DADA NAGAR, KANPUR, (U.P.) ,,

Other Appellants and Respondents as per Annexure

Copy To

7 Bar Association, CESTAT, Allahabad

8 Director Publications, Customs, Excise. I.P. Estate, Delhi

9 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3

10 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

11 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

12 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

13 TaxindiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

14 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38

15 The ICFAI society, 52, Nagarjuna Hill,Punjagutta Hyderabad.-500082

16 M/S Knowledge Processing Pvt. ltd.(taxmanagementindia.com),FF-19,1st Floor,Cross River Mall,CBD Ground,Near Karkardooma Court,Delhi-110032

17 C.D.R. 18 Office Copy 19 Second Folder Copy 20 Guard File

Asstt. Registrar

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

APPEAL No. ST/51-53/2012-CU[DB]
(Arising out of Orders-in-Appeal No. 240-242-ST/APPL/KNP/2011 dated 18/10/2011 passed by Commissioner of Central Excise & Customs (Appeals), Kanpur)

Commissioner, Central Excise and Service Tax, Kanpur Appellant(s)

Vs.

M/s Girnar Transformers (P) Limited (in Appeal No. ST/51/2012),

M/s Surya Transformers (in Appeal No. ST/52/2012) &

M/s J.P. Transformers (in Appeal No. ST/53/2012) **Respondent(s)**

Appearance:

Shri Pawan Kumar Singh (Supdt.) AR for Appellant(s)
Request for adjournment (in Appeal No. ST/51/2012) for Respondent(s)

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 03/01/2018
Date of Decision : 03/01/2018

FINAL ORDER NOs. 70067-70069/2018

Per: Archana Wadhwa

As the issue involved in all the three appeals of the Revenue is the same, we proceed to dispose of all the appeals by a common order.

2. The Commissioner (Appeals) has granted relief to the respondents by observing that the value of the goods utilized for providing maintenance and repair services is not required

to be included in the value of the services, for the purpose of service tax. We find that the matter stands decided by the Allahabad High Court in the case of the respondent's own case reported as Commissioner of Customs and Central Excise vs. J.P. Transformers 2014 (36) S.T.R. 961 (Allahabad). It stands held that service tax cannot be demanded on value of goods and materials used for carrying out repairs activity. By following above decision, we find no merits in the Revenue's appeals, the same are accordingly rejected.

(Dictated and pronounced in Court)

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

Sd/-
(Archana Wadhawa)
Member (Judicial)

Ankit

प्रमाणित प्रति/Certified True Copy

26/02/18

सहायक पंजीकार/Asstt. Registrar
सी.शु.,उ.शु., एवं सेवा कर अपील अधिकरण (C.E.S.T.A.T.)
38, एम.जी.मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001