

FAX : 0532-2400149

REGISTERED / AD

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

Dated: 07/03/2018

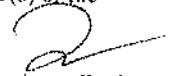
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/70513-70515/2018-CU[DB] dated 08/01/2018

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/56010/2013	U P Transformers India Ltd Upside, Industrial Area Site No-2 Amawan Road RAEBARELI U.P
2	ST/56017/2013	Tapasya Transformers Pvt Ltd D-1/4 Industrial Area, Nandgaon Road, Kosi Kalan MATHURA UP
3	ST/Stay/57417/2013 ST/56873/2013	Mahendra Engineering Ltd 7-b Industrial Area Amausi LUCKNOW U.P
		Name and Address of Respondent
4		C.C.E. & S.T.-Lucknow 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH-226001
5		C.C.E. & S.T.-Lucknow 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH-226001
6		C.C.E. & S.T.-Lucknow 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH-226001

Other Appellants and Respondents as per Annexure

Copy To

7 Advocate(s) / Consultant(s):

Vineet Kumar Singh, Advocate
5 Narain Nagar, Sector 11,
Indira Nagar,
Lucknow,
Uttar Pradesh

Cont. 2/-

8 Bar Association, CESTAT, Allahabad

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

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

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

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

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

14 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

15 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

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

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

18 C.D.R. 19 Office Copy 20 Second Folder Copy 21 Guard File


Asstt. Registrar

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

APPEAL No. ST/56010, 56017 & 56873/2013-CU[DB]
(Arising out of Order-in-Original No. 21-22 &
25/COMMR./LKO/ST/2012-13 dated 06/12/2012 & 03/01/2013 passed by
Commissioner of Central Excise & Service Tax, Lucknow)

M/s U.P. Transformers (India) Ltd. (in Appeal No. ST/56010/2013),

Tapasya Transformers Pvt. Ltd. (in Appeal No. ST/56017/2013) &

Mahendra Engineering Ltd. (in Appeal No. ST/56873/2013) **Appellant(s)**

Vs.

Commissioner of Central Excise, Service Tax, Lucknow

Respondent(s)

Appearance:

Shri Vineet Kumar Singh (Advocate)

for Appellant(s)

Shri Rajeev Ranjan (Joint Commr.) AR &

Shri Pawan Kumar Singh (Supdt.) AR

for Respondent(s)

CORAM:

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

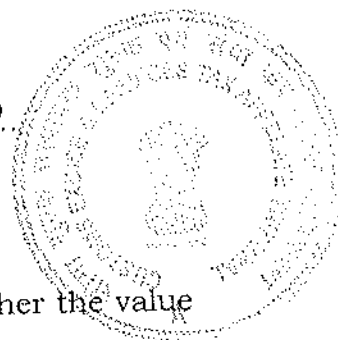
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 08/01/2018

Date of Decision : 08/01/2018

FINAL ORDER NO. 70513-70515/2018.

Per: Archana Wadhwa



The issue in all three appeals is as to whether the value of the cost of the materials used for maintenance and repair of the old transformers would form a part of the assessable value of the services.

2. Both sides agreed that the issue stands decided by the Hon'ble Allahabad High Court's decision in the case of Commissioner of Customs & Central Excise vs. J.P. Transformers reported at 2014 (36) S.T.R. 961 (All.). By following above decision we set aside the impugned order and allow all three appeals with consequential relief.

(Dictated and pronounced in Court)

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

Sd/-
(Archana Wadhawa)
Member (Judicial)

Ankit

प्रमाणित प्रतिलिपि Certified True Copy
14/03/18
38, 1st floor, 1st, 2nd & 3rd floor
38, 1st floor, 1st, 2nd & 3rd floor
38, 1st floor, 1st, 2nd & 3rd floor