IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD

ST/70334/2018-ST[SM]

Arising out of Order-in-Appeal No.13/ST/Alld/2018 dated 05.01.2018 passed by Commissioner(Appeals), CGST & Central Excise & Service Tax, Allahabad.

M/s. Prabhawati Electric Works

…APPELLANT(S)

VERSUS

C.C. & C.E. & S.T.-Allahabad

RESPONDENT (S)

APPEARANCE

Shri Prateek Dawar (Advocate) for the Appellant (s)
Shri Pawan Kumar Singh (Supdt.) (A.R.) for the Revenue

CORAM:

MRS. ARCHANA WADHWA, HON'BLE MEMBER(JUDICIAL)

DATE OF HEARING/DATE OF DECISION : 14.05.2018

FINAL ORDER NO.70895/2018

Per Mrs.Archana Wadhwa :

After hearing both the sides duly represented by Shri Prateek Dawar (Advocate) for the Appellants and Shri Pawan Kumar Singh (Supdt.) (A.R.) for the Revenue, I find that demand of Service Tax to the tune of Rs.7,04,376/- stands confirmed against the appellant for the services of transmission or distribution of electricity by electricity or transmission or distribution utility. Further penalties also stands imposed upon the appellants.

2. Ld.Advocate is not disputing the confirmation of demand, but submits that the lower authorities have not considered the fact that construction of street light work in Allahabad town was exempted. For the said purpose he prays for remanding the matter to the original adjudicating authority.

3. The ld.AR appearing on behalf of the Revenue has no dispute on the above proposition.

4. In view of the above I set aside the impugned order and remand the matter to the original adjudicating authority for considering the appellants' above plea and to re-quantify the demand accordingly. The issue of penalty is also left open for re-decision.

5. Appeal is disposed of in above terms.

(Dictated and pronounced in the court.)

SD/
(ARCHANA WADHWA)
MEMBER (JUDICIAL)

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