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

APPEAL No. ST/447/2012-CU[DB]

(Arising out of Order-in-Original No. 18/ST/Commissioner/2011 dated 15/12/2011 passed by Commissioner of Central Excise & Service Tax, Kanpur)

M/s Rajasthan Transformers & Switchgears **Appellant**

Vs.

The Commissioner, Central Excise & Service Tax, Kanpur

Respondent

Appearance:

Ms. Stuti Saggi (Advocate) for Appellant
Shri Mohd Altaf (Asstt. Commr.) AR for Respondent

CORAM:

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

Date of Hearing : 20/07/2018
Date of Decision : 20/07/2018

FINAL ORDER NO. **71713 / 2018**

Per: Archana Wadhwa

Both sides agree that the issue as to whether the cost of the consumable while providing the repair and maintenance services are required to be added in the assessable value of the services or not, stand decided by the Tribunal in the case of J.P. Transformers vs. Commissioner of C. EX. & S.T., Kanpur reported at 2014 (36) STR 471 (Tri.-Del.) as also by the Honb'le Allahabad High Court in the case of

Commissioner of C. EX., Lucknow vs. Mahendra Engineering Ltd., reported at 2015 (38)STR 233 (All.) laying down that such cost would not form part of the value of the services so as to demand's service tax on the same. As such by following the said decisions, we set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Dictated and pronounced in Court)

Sd/-	**Sd/-**
Anil G. Shakkarwar)	**(Archana Wadhwa)**
Member (Technical)	**Member (Judicial)**

Ankit