

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

APPEAL No. E/70237-70240/2016-EX[DB]

(Arising out of Order-in-Appeal No. 268 to 271/ST/ALLD/2014 dated 17/12/2015 passed by Commissioner, Customs, Central Excise & Service Tax (Appeals), Allahabad)

M/s Krishi Utpadan Mandi Samiti

Appellant

Vs.

**The Commissioner, Central Excise &
Service Tax, Allahabad**

Respondent

Appearance:

Decide on Merits

Shri Sandeep Kumar Singh (Deputy Commissioner) AR

for Appellant

for Respondent

CORAM:

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

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

Date of Hearing : 27/11/2018

Date of Decision : 27/11/2018

FINAL ORDER NOs **72700-72703 / 2018**

Per: Archana Wadhwa

All the matters are being disposed of by a common order as the issue involved is identical.

2. After hearing the learned AR and after going through the impugned orders, we find that service tax stands confirmed against the appellants under the category of 'Renting of Immovable Property'. Identical matters of the same appellant came up before the Tribunal on earlier occasions,

when the appellants' authorized representative appeared and argued that they are not contesting the service tax demand confirmed against them. The only relief being sought by them is on the ground of invocation of extended period, cum duty benefit and in respect of penalty. The same authorized representative has now placed a request to decide the matters in the light of the earlier orders.

3. We find that Tribunal in the same assessee's case vide Final Order No.72002-72032/2018 dated 08.08.2018 has remanded the matters to the Lower Authorities for recalculation of the duties after extending the benefits, as claimed by the assessee and as allowed by the Tribunal in the same assessee's earlier case vide Final Order No.70865/2018 dated 22.01.2018.

4. In view of the above, we set aside the impugned order and remand the matters to the Original Adjudicating Authority for re-quantification of duty demand in the light of the earlier orders of the Tribunal.

(Dictated and pronounced in Court)

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

Sd/-
(Archana Wadhwa)
Member (Judicial)