

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

APPEAL No. ST/981/2010-CU[DB]

(Arising out of Order-in-Original No. 06/ST/Commissioner/2010 dated 29/03/2010 passed by Commissioner of Central Excise & Service Tax, Kanpur)

M/s PNC Infratech Ltd.

Appellant

Vs.

Commissioner of Central Excise & Service Tax, Kanpur **Respondent**

Appearance:

Shri B.L. Narasimhan (Advocate) &

Shri Ayush Agarwal (Advocate)

Shri Pradeep Kumar Dubey (Superintendent) AR

for Appellant

for Respondent

CORAM:

Hon'ble Mr. Ashok Jindal, Member (Judicial)

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

Date of Hearing : 26/12/2018

Date of Decision : 26/12/2018

FINAL ORDER NO 72923 / 2018

Per: Ashok Jindal

The appellant is in appeal against the impugned order wherein demand has been confirmed under the category of Management, Maintenance and Repair Services as defined under Sections 65(64) and 105(zzg) of Finance Act, 1994 for the work executed by the appellant namely - 'Short Term Improvement and Routine Management' of Panipat – Jalandhar Section of NH-1.

2. Heard the parties.

3. Considering the fact that as per Section 97 of Finance Act, 1994 amended in 2012, the Management, Maintenance and Repair of roads have been exempted from service tax with retrospective effect. Therefore, we hold that demand against the appellant is not sustainable under the category of Management, Maintenance and Repair service of the work in question executed by the appellant for improvement and routine management of Panipat – Jalandhar Section of NH-1. In that circumstances we do not find any merit in the impugned order, the same is set aside and the appeal is allowed with consequential relief, if any.

(Dictated and Pronounced in Court)

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

Sd/-
(Ashok Jindal)
Member (Judicial)

Ankit