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

APPEAL Nos.ST/70570-70571, 70589 & 70476/2016-CU[DB]

(Arising out of Order-in-Appeal No. 85-91-ST/APPL/AGRA/LKO/2016 dated 14/01/2016 passed by Commissioner of Central Excise & Customs (Appeals), Lucknow)

M/s Krishi Utpaday Mandi Samiti, **Appellant**

Vs.

Commissioner of Central Excise & S.T., Lucknow **Respondent**

Appearance:

Absent on call, for Appellant
Shri Pawan Kumar Singh, Supdt (AR), for Respondent

CORAM:

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

Date of Hearing : 25/02/2019
Date of Decision : 25/02/2019

FINAL ORDER NOs-**70388-70391 / 2019**

Per: Archana Wadhwa

On matter being called neither anybody appeared nor is there any adjournment request. However, we find that the issue stands decided by the earlier decision of the Tribunal in the same assessee's case.

2. Tribunal in the case of M/s Krishi Upaj Mandi Samiti reported as 2017 (4) GSTL 346 (Tri.-Delhi.) has held that the appellants are liable to pay service tax under the category of "Renting of Immovable Property Service". However, it stands further observed that the extended period would not be

available to the revenue and the demand shall be restricted to the normal period and penalties imposed upon the appellant are set aside. The threshold exemption was also available to the appellant.

3. In view of the foregoing, we set aside the impugned order and remand the matter to Original Adjudicating Authority for re-quantification of the demand in the light of the above referred decision of the Tribunal. Further, by following the said decision of the Tribunal, penalties imposed upon the appellant are set aside.

4. All the 4 appeals are disposed of in above terms.

(Dictated in Court)

(Anil G. Shakkarwar)
Member (Technical)

(Archana Wadhwa)
Member (Judicial)

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