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

APPEAL No.ST/70360/2017-ST[SM]

(Arising out of Order-in-Appeal No. 126/ST/APPL/KNP/2016 dated 27/10/2016 passed by Commissioner of Central Excise & Customs (Appeals), Kanpur)

M/s Ramleela Society, **Appellant**

Vs.

Commissioner of Central Excise, Kanpur **Respondent**

Appearance:

Shri Saurabh Kapoor, Representative for Appellant
Shri Mohammad Altaf, Assistant Commissioner (AR), for Respondent

CORAM:

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

Date of Hearing : 14/03/2019
Date of Decision : 14/03/2019

FINAL ORDER NO- **70555 / 2019**

Per: Archana Wadhwa

After hearing both the sides, I find that the demand of Rs.7,201/- stands confirmed against the appellant under the category of 'Mandap Keeper Services', a category under which they are registered with the Service Tax Department.

2. The said demand is based upon the difference of figures, as reflecting in the balance sheet of the appellant and as shown in the ST-3 returns. The appellant has explained that the said difference is on account of the fact that some services

were not provided even after taking the bookings and the amounts were returned subsequently.

3. However, apart from the said difference, I find that there is no evidence produced by the revenue establishing that the appellant has actually provided such services of Mandap Keeper in respect of the said differential amount. In such a scenario, demand cannot be confirmed against them.

4. Accordingly, impugned order is set aside and appeal is allowed with consequential relief.

(Dictated in Court)

(Archana Wadhwa)
Member (Judicial)

akp