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

APPEAL No. ST/70934/2018-CU[DB]

(Arising out of Order-in-Appeal No.21-ST/APPL/LKO/2018 dated 31/05/2016 passed by Commissioner (Appeals), Customs, GST & Central Excise, Lucknow)

M/s Utility Powertech Ltd. **Appellant**

Vs.

Commissioner of GST, Customs &

Central Excise, Lucknow **Respondent**

Appearance:

Shri Dharmendra Srivastava (C.A.) for Appellant
Shri Gyanendra Kumar Tripathi (Dy. Commr.) AR for Respondent

CORAM:

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

Date of Hearing	:	07/03/2019
Date of Decision	:	07/03/2019

FINAL ORDER NO. - **70621/2019**

Per: Archana Wadhwa

The short issue involved in the present appeal is as to whether the maintenance of Lawn/Green belt of M/s NTPC, under a contract with them would amounts to the services classifiable under 'Maintenance or Repairs Services', thus liable to service tax.

2. Both the sides agree that the Tribunal's decision in assessee's own case, rejected the Revenue's appeal reported as Commissioner of Central Excise & Service Tax, Allahabad vs. Utility Powertech Ltd. vide Final Order No.70146/2019 dated 18/01/2019 holding that such activities would amount to providing horticulture services which were not taxable.

3. By following the above decision, we set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Dictated & Pronounced in Court)

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

Lks