

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

APPEAL No.ST/70734/2018-ST[DB]

(Arising out of Order-in-Original No.29/COMMISSIONER/GBN/2017-18 dated 28/03/2018 passed by Commissioner, Central Tax, Gautam Buddh Nagar)

M/s ICS Foods Pvt. Ltd.

...Appellant

Vs.

Commissioner, Central Tax, GST & Central Excise, Gautam Buddh Nagar,

...Respondent

Appearance:

Shri B.K. Singh (Adv.)

for Appellant

Shri Shiv Pratap Singh, Deputy Commissioner (AR),

for Respondent

CORAM:

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

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

Date of Hearing/ Decision : 11/01/2019

FINAL ORDER NO.**70098 / 2019**

Per: Archana Wadhwa

The main dispute pertains to entitlement of Exemption Notification No.25/2012-ST as amended by Notification No.14/2013-ST dated 22/10/2013 to the services provided in relation to serving of food or beverages by a canteen maintained in a factory, as required under the Factories Act, 1948 when such food or beverages are prepared and served by a person other than employees of factory itself.

2. The said issue stands covered by the precedent decision of the Tribunal in the same assessee's case reported as M/s ICS Food Pvt. Ltd. V/s Commissioner of Central Excise, Noida reported at 2018-TIOL-2349-CESTAT-ALL, where in after taking into consideration the entire legal development as also the various definitions of Mega Exemption Notification, it was held that the services provided by the appellant was covered by Entry No.19A of the Negative List of the Mega Exemption Notification No.25/2012-ST as amended by Notification No.14/2013-ST dated 22.10.2013. The period involved in that decision as also in the present case is post 22.10.2013 and as such the ratio of the earlier conclusion applies to the present case. Accordingly, by following the same, we set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Pronounced & Dictated in Court)

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

Sd/-
(Archana Wadhwa)
Member (Judicial)

Nihal