CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH - COURT No.I

Service Tax Appeal No.70731 of 2024

(Arising out of Order-in-Appeal No.154/ST/Alld/2022 dated 19/07/2022 passed by Commissioner (Appeals) Central Excise & CGST, Allahabad)

M/s HS Communication Construction, ...Appellant

(Bhagwat Sadan Civil Lines, Pratapgarh)

VERSUS

Commissioner of Central Excise &

CGST, Allahabad ....Respondent

(38 MG Marg, Civil Lines, Allahabad)

APPEARANCE:

Shri A.K. Gupta, Consultant &
Shri R.L. Yadav, Consultant for the Appellant
Shri A.K. Choudhary, Authorised Representative for the Respondent

CORAM: HON'BLE MR. P.K. CHOUDHARY, MEMBER (JUDICIAL)

FINAL ORDER NO.-70577/2025

DATE OF HEARING : 18 August, 2025
DATE OF DECISION : 18 August, 2025

P. K. CHOUDHARY:

The present appeal has been filed by the Appellant assailing the Order-in-Appeal No.154/ST/Alld/2022 dated 19/07/2022 passed by Commissioner (Appeals) Central Excise & CGST, Allahabad to the extent of disallowance of service tax amounting to Rs.1,33,915/- in respect of services provided to M/s BSNL for transportation of stores in Pratapgarh SSA as per work order No.TDM/PTB/PLG/Tender/Transportation of store/12-13/24 dated 08.11.2013.

2.0 Heard both the sides and perused the appeal records.

3.0 Out of the confirmed amount of service tax of Rs.1,33,915/-, it is submitted that the amount of Rs.5,279/- and

Rs.20,827/- being service tax on the Works Contract Services provided to M/s BSNL for transportation of stores in Pratapgarh SSA is not being contested.

4.0 Now, the only dispute before me is the amount of Rs.1,07,809/- in respect of services provided to M/s BSNL for transportation of stores in Pratapgarh SSA Learned Consultant mentions that on the entire amount M/s BSNL has paid the service tax under Reverse Charge Mechanism[1] on 25% of the value of services provided, @12.36% which is being endorsed on the reverse side of each acknowledgement note issued by the appellant to M/s BSNL, Prattapgarh.

5.0 I have verified and found that the submission of the Learned Consultant is correct in this respect. I find from the table in para 4.5 of the impugned order that for similar payments for the Financial Year 2013-14, no service tax has been demanded since the same was discharged by M/s BSNL on RCM.

6.0 Under these facts and circumstances of the case, I find that the demand of Rs.1,07,809/- cannot be sustained and needs to be set aside and I do so. Impugned Order passed by the Learned Commissioner (Appeals) is modified only to the extent of setting aside the demand of Rs.1,07,809/-. Rest of the order is upheld.

7.0 In view of the above, the appeal filed by the Appellant is partially allowed.

(Dictated and pronounced in open court)

(P.K. CHOUDHARY)
MEMBER (JUDICIAL)

akp

[1] RCM