

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, ALLAHABAD**

REGIONAL BENCH : COURT NO.I

Service Tax Appeal No.56875 of 2013

(Arising out of Order-in-Original No.28/COMMR./LKO./ST/2012-13 dated 09.01.2013 passed by Commissioner, Central Excise & Service Tax, Lucknow.)

M/s. R.S.Engineering Contractor

(C/o Kribhco Shyam Fertilizers Ltd.,
Village & Post-Piprola, District-Shahjahanpur, U.P.)

...Appellant

VERSUS

Commr. of Central Excise & Service Tax, Lucknow

.....Respondent

(7-A, Ashok Marg, Lucknow)

APPEARANCE

Shri Dharmendra Srivastava (C.A.) for the Appellant (s)
Shri Gyanendra Kumar Tripathi (Dy.Commr.) (A.R.) & Shri Mohd. Altaf
(Asstt.Commr.) (A.R.) for the Revenue

CORAM:

MRS. ARCHANA WADHWA, HON'BLE MEMBER(JUDICIAL)
SHRI ANIL G. SHAKKARWAR, HON'BLE MEMBER(TECHNICAL)

FINAL ORDER NO.70878/2019

DATE OF HEARING : 23.04.2019
DATE OF DECISION : 23.04.2019

MRS. ARCHANA WADHWA :

The short issue involved in the present appeal is as to whether the appellant's activities of providing bagging and handling of urea in the product handling plant of M/s.Kribhco Shyam Fertilizers Ltd. in terms of the contract entered between the two would amount to providing of manpower supply services liable to Service Tax.

2. We find that an identical dispute was the subject matter of the Tribunal's Final Order No.72218/2018 dated 11.09.2018 in the matter of Commissioner of Central Excise, Lucknow v. M/s.Jannat Associates wherein by referring to the earlier order of the Tribunal in the case of S.S.Associates v. Commissioner of Central Excise, Bangalore [2010 (19) S.T.R. 438 (Tri.-Bang.)] it was held that such an activity would not amount to providing of manpower services. Accordingly Revenue's appeal was rejected.

3. It may not be out of place to mention here that in the above-referred case, M/s.Jannat Associates were providing identical services to M/s.Kribhco Shyam Fertilizers Ltd., to whom the present appellant is providing identical services.

4. In view of the above, we set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Pronounced in the open Court.)

SD/
(ARCHANA WADHWA)
MEMBER (JUDICIAL)

SD/
(ANIL G. SHAKKARWAR)
MEMBER(TECHNICAL)