CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL ALLAHABAD

REGIONAL BENCH - COURT No. I

Service Tax Appeal No. 70581 of 2017-CU[DB]

(Arising out of Order-in-Appeal No. GZB-EXCUS-000-APP-1710-16-17 dated 17/02/2017 passed by Commissioner of Central Excise & Customs (Appeals), Noida)

M/s Global Electrical, **.....Appellant**

VERSUS

Commissioner of Central Excise, **....Respondent**

(Ghaziabad)

APPEARANCE:

Shri Rajesh Chhibber, Advocate for the Appellant
Shri Mohammad Altaf,
Assistant Commissioner Authorised Representative for the Respondent

CORAM:

HON'BLE SMT. ARCHANA WADHWA, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 70893 / 2019

Date of Hearing : 25/04/2019
Date of Decision : 25/04/2019

PER: ARCHANA WADHWA

The appellant was providing services of laying down underground cables, external electrification, shifting or construction of cables and installation of street lights etc. to Ghaziabad Development Authority. The revenue by treating the said services under the category of Erection Commissioning and Installation service, initiated proceedings against the appellant, resulting into confirmation of demand and imposition of penalty.

2. The appellants have claimed the benefit of Notification No.45/2010-ST dated 20th July, 2010 and Notification No.11/2010-ST dated 27.02.2010 which provides exemption to services in relation to distribution and transmission of electricity. We find that the said notifications stand decided by the Tribunal in a number of precedent decisions and it stands held that any activity relatable to the activity of transmission and distribution of electricity would be covered by the said notifications. One such reference can be made to the case of M/s Siv Shankar Electricals And Contractors Vs Commissioner of Central Excise & Service Tax Final Order No.70141/2019 dated 18.01.2019.

3. Learned A.R. appearing for the revenue fully agrees that the said disputed issue stands fully covered by the precedent decision of the Tribunal.

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

(Dictated and pronounced in open court)

(Archana Wadhwa)
Member (Judicial)

(Anil G. Shakkarwar)
Member (Technical)

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