

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

REGIONAL BENCH – COURT NO.I

Service Tax Appeal No.51208 of 2014

(Arising out of Order-in-Original No. 15/Commr./ST/GZB/2013-14 dated 27/11/2013 passed by Commissioner, Customs, Central Excise & Service Tax, Ghaziabad)

M/s Bhardwaj Construction Co.

.....Appellant

VERSUS

Commissioner of Central Excise, Ghaziabad.....Respondent

APPEARANCE:

Written Submission, for Appellant

Shri Mohd. Altaf, Authorized Representative for Respondent

CORAM :

Hon'ble Mrs. ARCHANA WADHWA, MEMBER (JUDICIAL)

Hon'ble Mr. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

DATE OF HEARING : 15 May, 2019
DATE OF DECISION : 15 May, 2019

FINAL ORDER NO.**71009 / 2019**

ARCHANA WADHWA

The appellant has made a request to decide the matter on the basis of the written submissions filed by him. Accordingly, we have heard learned AR and have gone through the impugned order.

2. The short issue involved in the present appeal is as to whether the construction of residences for economically weaker section under 'Madhuban Bapudham Yojna' by Ghaziabad Development Authority would attract service tax under the category of 'Construction of Residential Complex Service'.

Our attention stand drawn to the precedent decision of this Bench in the case of M/s Rajeshwar Builders V/s Commissioner of Central Excise, Ghaziabad reported as 2019 (20) G.S.T.L. 79 (Tri.-All.) as also to another decision in the case of Commissioner of Central Excise & Service Tax, Ghaziabad V/s M/s Shiv Shankar Electricals & Contractors, vide Final order No. 72633/2018 dated 13 November, 2018, laying down that the construction of residential complex under the said scheme would not attract service tax liability.

3. Inasmuch as the issue stands decided in favour of the assessee, we set aside that part of the impugned order vide which the demand was confirmed under the said category and allow the appeal with consequential relief.

(Dictated and Pronounced in open Court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

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

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