CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL ALLAHABAD

REGIONAL BENCH - COURT No. I

Service Tax Appeal No.70077 of 2018-Division Bench

(Arising out of Order-in-Appeal No.250/ST/APPL/LKO/2017 dated 22/09/2017 passed by Commissioner (Appeals) CGST, Central Excise & Customs, Lucknow)

M/s Arun Kumar Gupta **.....Appellant**

(S/o Shri Radhey Shyam Gupta, Karam Ganj, Etawah)

VERSUS

Commissioner (Appeals) Customs,

GST & Central Excise, Lucknow **....Respondent**

(Hall No.2, 8th Floor, Kendriya Bhawan, Aliganj, Lucknow)

APPEARANCE:

Shri Gaurav Goyal, Chartered Accountant for the Appellant
Shri Shiv Pratap Singh, Authorised Representative for the Respondent

CORAM:

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

FINAL ORDER NO.- 71217 / 2019

Date of Hearing : 26 June, 2019
Date of Decision : 26 June, 2019

PER: ARCHANA WADHWA

A short issue involved in the present appeal is as to whether the appellant, who has provided buses to M/s U.P.S.R.T.C., can be said have provided services falling under the category of "Rent-a-Cab Service" and is liable to service tax or not.

2. We find that the identical issue stands decided by this bench of the Tribunal in the case of Alok Pratap Singh vs.

Commissioner of Central Excise (Tri.-All.) Final Order No.72407-72411/2018 dated 05/10/2018 and also in the case of Ashok Kumar Mishra vs. Commissioner of Central Excise (Tri.-All.) Final Order No.71841/2017 dated 29/11/2017.

3. Inasmuch as the issue stands decided in favour of the assessee, we set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Dictated and pronounced in open court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

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

Lks