CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH – COURT NO.I

Service Tax Appeal No.70642 of 2017
(Arising out of Order-in-Appeal No.131/ST/APPL/KNP/2017 dated 29/05/2017 passed by Commissioner (Appeals), Customs, Central Excise & Service Tax, Kanpur)

Commissioner of Central Excise & CGST, **.....Appellant**

117/7, Sarvodaya Nagar,

Kanpur-208 005

VERSUS

M/s Durgesh Enterprises **.....Respondent**

A-7, MIG, Barra-8,

Kanpur-208027

APPEARANCE:
Shri Gyanendra Kumar Tripathi, Deputy Commissioner Authorized Representative for Appellant
Request for adjournment for Respondent

CORAM :
Hon'ble Mrs. ARCHANA WADHWA, MEMBER (JUDICIAL)
Hon'ble Mr. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NO.71417 / 2019

DATE OF HEARING : 25 June, 2019
DATE OF DECISION : 25 June, 2019

PER : ANIL G. SHAKKARWAR

Present appeal is filed by Revenue against the impugned Order-in-Appeal through which service tax demand of Rs.36,96,482/- is set aside by the learned Commissioner (Appeals) along with interest on the same and equal penalty.

2. Nobody appeared on behalf of the respondent. We have heard Shri Gyanendra Kumar Tripathi learned Deputy Commissioner on behalf of the Revenue and perused the record. On perusal of record, we note that the respondent had provided services to Indian Railways, Uttar Pradesh Awas Evam Vikas Parishad and Uttar Pradesh State

Industrial Development Corporation. The learned Commissioner (Appeals) has held that services provided to Railways were eligible for exemption from payment of service tax as per Entry No. 14(a) of Mega Exemption Notification No.25/2012-ST dated 20 June, 2012. He has further held that Uttar Pradesh Awas Evam Vikas Parishad was constituted through the Uttar Pradesh Awas Evam Vikas Parishad Adhiniyam, 1965 and therefore was eligible for exemption contained in Entry No.12 of said mega exemption notification. Further in respect of services provided to UPSIDC he has observed that the services were for upgradation of street lights and providing sodium light fittings along the road and the same are in relation to repair and maintenance of roads hence exempted by Entry No.13(a) of the said mega exemption notification and therefore he has dropped the demand of service tax along with interest and penalty. As against the said order Revenue has filed appeal. We have gone through the grounds of appeal and we do not find any ground which establishes the findings as recorded above of learned Commissioner (Appeals) to be not sustainable.

3. We, therefore, uphold the impugned Order-in-Appeal and reject the appeal filed by Revenue.

(Dictated and Pronounced in open Court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

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

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