CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH – COURT NO.I

Service Tax Appeal No.70570 of 2017

(Arising out of Order-in-Original No.01/COMMR./ST/GZB/2017-18 dated 17/04/2017 passed by Commissioner Central Excise & Service Tax, Ghaziabad)

The Commissioner, Central Goods

& Service Tax, Ghaziabad **.....Appellant**

(CGO Complex-II, Kamla Nehru Nagar,

Ghaziabad-U.P.)

VERSUS

M/s Sunil Garg & Company **.....Respondent**

(93, Kuber Anaj Mandi, Govindpuram, Kavinagar,

Ghaziabad)

APPEARANCE:

Shri Anupam Kumar Tiwari, Advocate for Appellant
Absent

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

DATE OF HEARING : 31 October, 2019
DATE OF DECISION : 31 October, 2019

FINAL ORDER NO.71840/2019

PER : ANIL G. SHAKKARWAR

The present appeal is filed by Revenue and is directed against impugned Order-In-Original dated 18.04.2017.

2. The respondent is absent on call and we have heard the learned Authorized Representative of Revenue. The Authorized Representative has submitted that there are two issues involved in the present appeal. One is related to the construction activity undertaken by the respondent under

Manyavar Shri Kashiramji Shahari Garib Awas Yojna and the other issue involved is construction of civil structures by the respondent for authorities such as Noida. We note that the original authority has dropped the demand on both the grounds and therefore Revenue is in appeal. After going through the record, we note that the issue in respect of Manyavar Shri Kashiramji Shahari Garib Awas Yojna, the issue is already settled through decision of this Tribunal in the case of Commissioner Vs. Ganesh Yadav reported as 2017 (6) GSTL 428 (Tri. Alld). It was held by this Tribunal that the construction of civil structures for Manyavar Shri Kashiramji Shahari Garib Awas Yojna are not covered by the definition of construction of complex and therefore, not leviable to service tax. We, further, note that the dispute whether Noida is a public authority or not has been decided by this Tribunal in various previous decisions and therefore, the said issue raised by Revenue is also settled in favour of assessee. We, therefore, do not find any infirmity in the impugned order. We, therefore, uphold the impugned order 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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