CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH - COURT No. I

Service Tax Appeal No.70619 of 2017-[DB]

(Arising out of Order-in-Appeal No.252/ST/ALLD/2015 dated 15/12/2015 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Allahabad)

M/s Nagar Nigam Varanasi, **.....Appellant**

(Nagar Nigam Varanasi)

VERSUS

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

(Allahabad)

APPEARANCE:

Request for Adjournment for the Appellant
Shri Santosh Kumar Agarwal, Authorised Representative for the Respondent

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

FINAL ORDER NO-70228 / 2020

DATE OF HEARING : 06 February, 2020
DATE OF DECISION : 06 February, 2020

PER: ARCHANA WADHWA

As per facts on record, service tax stands confirmed against the assessee under the category of 'Renting of Immovable Property'. The appellant is not disputing the fact that they were required to discharge Service Tax liability, but seeks relief on the ground of invocation of extended period, cum-duty benefit and in respect of penalty.

We note that earlier the Tribunal, in the same assessee's case, has accepted the above stands of the appellant and have remanded the matters for recalculation of duty falling within the normal period of limitation as also by extending the benefit of cum-duty and by setting aside the penalty. One such reference can be made to Tribunal's Final Order No.70095/2017 dated 04.01.2017.

2. By following the earlier decisions, we set aside the impugned orders and remand the appeals to Original Adjudicating Authority for fresh decision in the light of the observations made as above.

(Pronounced in open court)

(Archana Wadhwa)
Member (Judicial)

(Anil G. Shakkarwar)
Member (Technical)

akp