

FAX : 0532-2400149

REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38,MG Marg Civil Lines,Old Red Building,Allahabad-211001
Regional Branch, Allahabad

Dated: 12/03/2018

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70540/2018-SM[BR] dated 09/03/2018

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.


Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	ST/CROSS/70418/2017 ST/70067/2017	Commissioner of Customs, Central Excise and Service Tax-Allahabad 38...M G MARG... CIVIL LINES, ALLAHABAD, UTTAR PRADESH 211001
		Name and Address of Respondent
2		Diesel Locomotive Works Varanasi,, VARANASI ,UP

Copy To

3Advocate(s) / Consultant(s):

**C.M. Pathak /Advocate
HIG 46, HIG COLONY, Sec. E
Aliganj,Lucknow UP**

4 Bar Association, CESTAT, Allahabad

5 Director Publications, Customs. Excise. I.P. Estate. Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3

7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

9 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

11 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

12 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

13 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com),FF-19,1st Floor,Cross River Mall,CBD Ground,Near Karkardooma Court,Delhi-110032

14 C.D.R.

15 Office Copy

16 Second Folder Copy

17 Guard File


Asstt. Registrar

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I
CROSS Application No. ST/CROSS/70418/2017
APPEAL No. ST/70067/2017-ST[SM]

(Arising out of Order-in-Appeal No.665-ST/APPL-ALLD/LKO/2016 dated 26/09/2016 passed by Commissioner (Appeals), Customs, Central Excise & Service Tax, Lucknow)

Commissioner of Central Excise & Service Tax, Allahabad Appellant

Vs.

M/s D. L.W. Varanasi Respondent

Appearance:

Shri Gyanendra Kumar Tripathi (Asstt. Commr.) AR for Appellant
Shri Chandra Mohan Pathak (Advocate) for Respondent

CORAM:

Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 09/03/2018
Date of Decision : 09/03/2018

FINAL ORDER NO-70540/2018

Per: Anil G. Shakkarwar

The present appeal is arising out of Order-in-Appeal No.665-ST/APPL-ALLD/LKO/2016 dated 26/09/2016 passed by Commissioner (Appeals), Customs, Central Excise & Service Tax, Lucknow.

2. The brief facts of the case are that the respondents are Diesel Locomotive Works which are the part of India Railways Organization. The proceedings are related to demand of Service Tax on taxable service of Renting of Immovable Property rendered by Diesel Locomotive Works which is a part and parcel of Indian Railways.

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3. Heard the Learned Counsel for the Respondent, he has submitted that the issue covered by the present proceedings is related to the period from 1st April, 2011 to 31st March, 2012. He has submitted that through Finance Act, 2013 Section 99 was inserted in Finance Act, 1994 and through said provision it was provided that no Service Tax shall be levied or collected in respect of taxable services provided by India Railway during the period prior to first day of October, 2012.

4. Heard the Learned A.R. who has agreed that the proceedings in the present matter are covered by the said Section 99 of Finance Act, 1994.

5. Having considered the contentions from both the sides I find that proceedings in the present appeal are covered by Section 99 of Finance Act, 1994 and therefore Revenue does not have any authority to either levy or collect Service Tax from Indian Railways during the period prior to first day of October, 2012. I therefore, dismiss the appeal filed by Revenue. The Cross Objection also stands disposed of.

(Dictated & Pronounced in Court)

Sd/-

ANIL G. SHAKKARWAR

(MEMBER TECHNICAL)

Lks

प्रमाणित प्रतिलिपि
15/03/18
स.प्र.प. विभाग/आ.प्र. विभाग
विभागाध्यक्ष, विभागाध्यक्ष ए.प्र. विभाग
आ.प्र. विभाग/आ.प्र. विभाग
39, ए.प्र. विभाग, गैरमार्ग-2/1001
39, ए.प्र. विभाग, गैरमार्ग-2/1001

