

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: 03/04/2018

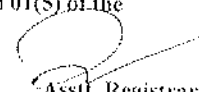
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/70710/2018-CU[DB] dated 22/01/2018

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/51071/2015	Saya Buildcon Consortium Pvt Ltd Gh-ii, Ahinsa Khand-ii Indirapuram GHIAZIABAD UTTAR PRADESH 201010

Name and Address of Respondent

2	C.C. & C.E. & S.T.-Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH-201307
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Copy To

3 Advocate(s) / Consultant(s):

SURAJ KAUSHIK, CONSULTANT

B-7/45, Salderjung Enclave Extension,

New Delhi-110029

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)

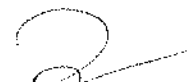
10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

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

APPEAL No.ST/51071/2015-CU[DB]

(Arising out of Order-in-Appeal No. GZB/EXCUS/000/APP/247/2014-15 dated 28/11/2014 passed by Commissioner of Central Excise & Customs (Appeals), Noida)

M/s Saya Buildcon Consortium Pvt. Ltd.

Appellant

Vs.

Commissioner of Central Excise & S.T., Noida

Respondent

Appearance:

Shri Suraj Kaushik, Consultant,
Shri Pradeep Kumar Dubey, Supdt (AR).

for Appellant
for Respondent

CORAM:

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



Date of Hearing : 22/01/2018

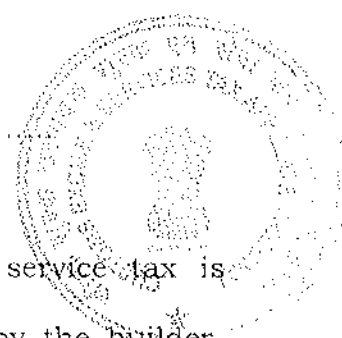
Date of Decision : 22/01/2018

FINAL ORDER NO. 70710/2018.....

Per: Anil Choudhary

The issue in this appeal is whether service tax is payable on the amount of security deposit, by the builder-appellant, who has constructed residential flats.

2. Mr. Suraj Kaushik, Consultant of the appellant states that the said amount has been received by the appellant by way of security deposit, as a trustee of the flat owners. Such amount is transferred to the society or association of flat owners', after completion and of handing over the flats. Thus, the said amount has been received in the nature of pure



agent and/or trustee and not towards any service provided by appellant builder.

3. Heard the learned A.R. for revenue who supports the impugned order.

4. After hearing both sides and considering the rival contention, we are satisfied that the amount in dispute, is not towards providing of any service provided or to be provided. Further, we hold that for the said amount is received by a builder as a pure agent and/or trustee of the flat holders and/or owners, is not liable to service tax.

5. In this view of the matter, the appeal succeeds and the impugned order is set aside. The appellant shall be entitled for consequential relief, in accordance with law.

(Dictated in Court)

-Sd/-

(ANIL G. SHAKKARWAR)
Member (TECHNICAL)

-Sd/-

(ANIL CHOUDHARY)
Member(JUDICIAL)

akp

RECEIVED The City
29/04/18
The Municipal Corporation
Municipal Engineer's Office
Municipal Engineer's Office
33, P. S. Road, Bangalore-560001
33, M. G. Road, ALLAHABAD-201001

