CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH
BANGALORE

Appeal(s) Involved:

ST/20314/2018-SM

[Arising out of Order-in-Appeal No. MYS-EXCUS-000-APP-126-17-18 dated 15/11/2017 passed by the Commissioner of Central Tax, Mysore (Appeals)]

Navaneeth Caterers
Prop. N Shilpa, 17/1, 2nd Stage
Gangotri Badavane, HUDCO
Mysore
Karnataka

Appellant(s)

Versus

Commissioner of Central Tax
Mysore Commissionerate
No. S-1 & S2, Vinaya Marga
Siddhartha Nagar
Mysore – 570 011
Karnataka

Respondent(s)

Appearance:

Mr. Gaurav Shah, Authorized Rep.
22/2 Palmgrove Road
No. 141, 1st Floor, Rama Vilas Road
Mysore – 570 011
Karnataka

For the Appellant

Mr. K.B. Nanaiah, AR

For the Respondent

Date of Hearing: 31/07/2018
Date of Decision: 31/07/2018

CORAM:
HON'BLE MR. P DINESHA, JUDICIAL MEMBER

Final Order No. 21094 / 2018

Per : P DINESHA

The assessee has filed this appeal challenging the findings of Commissioner of Central Tax (Appeals), Mysore dated 15.11.2017. The brief facts relevant to decide the above appeal are that the appellant was a successful builder and therefore was awarded with tender to cater the 103rd Indian Science Congress 2016. It is the case of the Revenue that the event of 103rd Indian Science Congress was provisionally paid under the Ministry of Science and Congress, was the service receiver and not the University of Mysore and that it was the Indian Science Congress which was the organizer of the event which was having overall control and supervision over the event and therefore the catering service was not covered under Section 65(76)(a) of the Finance Act 1994.

(Operative portion of the Order was pronounced
in Open Court on **31/07/2018**)

(P. DINESHA)
JUDICIAL MEMBER

iss...