CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 51024 of 2014

[Arising out of Order-in-Appeal No. CHD-EXCUS-000-APP-164-13-14 dated 14.11.2013 passed by the Commissioner (Appeals), Chandigarh]

V R V Singh **......Appellant**
H.No. 2832, Sector 22-C, chandigarh

VERSUS

Commissioner of Central Excise, Chandigarh-I **......Respondent**
Central Revenue Building, Sector 17-C, Chandigarh 160017

WITH

Service Tax Appeal No. 51044 of 2014

[Arising out of Order-in-Appeal/Original No. CHD-EXCUS-000-APP-163-13-14 dated 14.11.2013 passed by the Commissioner (Appeals), Chandigarh]

Uday Kaul **......Appellant**
H.No. – 95 , skynet Enclave, Zirakpur, Mohali, Punjab

VERSUS

Commissioner of Central Excise, Chandigarh-I **......Respondent**
Central Revenue Building, Sector 17-C, Chandigarh 160017

AND

Service Tax Appeal No. 51045 of 2014

[Arising out of Order-in-Appeal/Original No. CHD-EXCUS-000-APP-163-13-14 dated 14.11.2013 passed by the Commissioner (Appeals), Chandigarh]

Uday Kaul **......Appellant**
H.No. – 95 , skynet Enclave, Zirakpur, Mohali, Punjab

VERSUS

Commissioner of Central Excise, Chandigarh-I **......Respondent**
Central Revenue Building, Sector 17-C, Chandigarh 160017

APPEARANCE:

Present for the Appellant: Shri Sudeep Singh, Advocate

Present for the Respondent: Shri Narinder Singh, Authorized Representative

CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 60373-60375/2024

DATE OF HEARING: 24.06.2024
DATE OF DECISION: 24.06.2024

PER P.ANJANI KUMAR

Shri V R V Singh (Appeal No. ST/51024/2014) and Shri Uday Kaul (Appeal Nos. ST/51044-51045/2014) are cricketers and play for Indian premier league; both of them were engaged by M/s K P H Dream Cricket Private Limited. Revenue was of the opinion that these cricketers have provided "Business Support Services" classifiable under Section 65(105)(zzzq) of Finance Act, 1994; accordingly, show cause notices were issued and service tax demands raised therein were confirmed by the lower authority along with interest and penalties; the same were upheld by first appellate authority vide impugned orders; hence, these appeals.

2. Shri Sudeep Singh Bhangoo, Ld. Counsel appearing for appellants submit that the appellants were in noway concerned with promoting the business of franchisers; they did not receive any renumeration from the sponsors of the franchisers i.e. M/s K P H DCPL; the players received money only for playing cricket; even assuming that the players have promoted the business of franchiser or their sponsors, the service can only be categorized as "Business Auxiliary Service" and not "Business Support Service" as alleged in the impugned show cause notices. They submit that the issue is no longer res integra, having been decided in favour of the appellants in the case of Saurav Ganguli 2016 (43) STR 482 (CAL)which was followed by various Benches including this very Bench in the case of Shri Harbhajan Singh in the Final Order No. 60174/2024 dated 15.04.2024.

3. Shri Narinder Singh, authorized representatives appearing for the revenue reiterate the findings of the impugned orders.

4. Heard both sides and perused the record of the case.

5. We find that the issue is no longer res integra as submitted by the Ld. Counsels of the appellants. The players cannot be said to have rendered any business support service either to the sponsors or the franchisers. We find that in the following cases Tribunal has dealt

with the issue and decided the same in favour of the appellants therein.

- *Sourav Ganguly v. Union of India &Ors. (2016) 96 CCH 0150-Kol HC.*
- *Commissioner of Service Tax &Anr. v. Sourav Ganguly &Ors. F.M.A.No.2102 of 2018 Dtd. 14.08.2019-Kol HC.*
- *Sourav Ganguly v. Comm. of Service Tax, Kolkata-ST No. 77117 of 2019 Dtd. 14.12.2020-Kol. Tribunal.*
- *Pinal Rohit Shah v. C.C.E. & S.T-ST No. 13204 of 2013 dtd. 21.06.2023-Ahd. Tribunal.*
- *Rahul Dravid v. Comm. of ST- [2012] 23 taxmann.com 439 Bang. Tribunal.*
- *Yusufkhan M. Pathan v. C.C.E.& ST. [2024] 158 taxmann.com 22 Ahd. Tribunal.*
- *R. Ashwin v. Comm. of GST and Central Excise-[2024] 159 taxmann.com 504*
- *CE, C & CGT-Delhi-ili v. Piyush Chawla- ST/54359/2015 Dtd. 03.07.2018-Del. Tribunal.*
- *Karan Sharma v. C.C.E. & S.T-Meerut-i- ST/59766/2013Dtd. 06.03.2018-All. Tribunal.*
- *CCE & ST vs. L. Balaji (Common Judgement for 48 Assesses)-ST/41245-41246/2014-Chn. Tribunal.*
- *Ajitesh Kamlesh Argal v. C.C.E. & S.T-ST No. 11229 of 2013 dtd. 03.04.2023-Ahd. Tribunal.*
- *Ishant Sharma v. C.C.E. &S.T-ST No. 249 of 2016 dtd. 11.08.2023-Del. Tribunal.*

- *Comm. ST, Delhi v. Ms. Shriya Saran- [2014] 48 taxmann.com 209-Del. Tribunal.*
- *Comm. Of C.C.E., Goa v. Swapnil Asnodkar-2018(1) TMI 266 Dtd. 10.11.2017- Mum. Tribunal.*
- *Faiz Fazal v. C.C.E. Nagpur- ST/86456/14- Mum. Tribunal.*

6. In view of the ratio of the cases cited above, we allow the appeals with consequential relief, if any, as per law.

(Operative part of the order pronounced in the open court)

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

Kailash