CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SCO 147-148, SECTOR 17-C, CHANDIGARH – 160 017

DIVISION BENCH
COURT NO. I

APPEAL NO. ST/895/2010-[DB]

[Arising out of Order-in-Appeal No. 35/ST/Appl/Chd-II/2010 dated 08.03.2010 passed by the Commissioner (Appeals), Chandigarh-II]

Date of hearing/decision: 02.08.2018

For approval and signature:

Hon'ble Mr. Ashok Jindal, Member (Judicial)
Hon'ble Mr. Devender Singh, Member (Technical)

Everest Construction Co. : **Appellant(s)**

VS

C.C.E. & S.T., Chandigarh-II : **Respondent(s)**

Appearance:
Present for the Appellant(s): Sh. Rajesh Gupta, C.A.
Present for the Respondent(s): Sh. Bhasha Ram, A.R.

CORAM:

Hon'ble Mr. Ashok Jindal, Member (Judicial)
Hon'ble Mr. Devender Singh, Member (Technical)

FINAL ORDER NO. 62599/2018

Per : Ashok Jindal

The appellant is in appeal against the impugned order, wherein the demand of service tax has been confirmed under the category of 'Management, Maintenance or Repair Service' for the activity of repair of roads.

2. Heard the parties.

3. Considering the fact that as per Section 97 of the Finance Act, 2012, the activity of management, maintenance or repair of roads has been exempted from Service Tax w.e.f. 16.06.2005 to 26.07.2009, whereas period in dispute is 2006-07; therefore we hold that the appellant is not required to pay service tax under the category of 'Management, Maintenance or Repair Service' as repair of roads is an exemption service.

4. In view of the above, we do not find any merit in the impugned order and the same is set aside.

5. In the result, the appeal is allowed with consequential relief, if any.

(Dictated and pronounced in the court)

(Devender Singh)
Member (Technical)

(Ashok Jindal)
Member (Judicial)

RAS'