

Customs, Excise & Service Tax Appellate Tribunal
SCO 147-148, SECTOR-17-C, CHANDIGARH-160017

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Appeal No. ST/60737, 60743-60744/2018

| Sr. No | Case No           | Impugned Order Detail's          | Date of Impugned Order | Passed By                                                | Appellant                                             | Respondent              |
|--------|-------------------|----------------------------------|------------------------|----------------------------------------------------------|-------------------------------------------------------|-------------------------|
| 1      | ST/60737/2018-SMC | OIA-JAL-EXCUS-001-APP-138-17-18  | 19/12/2017             | Commissioner of Central Excise and Service Tax-JALANDHAR | Kawal Roop Kaur                                       | C.C.E. & S.T.-Jalandhar |
| 2      | ST/60743/2018-SMC | OIA-LUD-EXCUS-001-APP-370-371-18 | 26/02/2018             | Commissioner of Central Excise and Service Tax-JALANDHAR | Sh Himmat Singh                                       | C.C.E. & S.T.-Jalandhar |
| 3      | ST/60744/2018-SMC | OIA-LUD-EXCUS-001-APP-370-371-18 | 26/02/2018             | Commissioner of Central Excise and Service Tax-JALANDHAR | Shri Atamjit Singh Through Legal Heir Sh Himmat Singh | C.C.E. & S.T.-Jalandhar |

**Represented by:**

For Appellant (s) : None

For Respondent (s): Shri Vijay Gupta, AR

**CORAM :**

**Mr. Ashok Jindal, Hon'ble Member (Judicial)**

Date of Hearing/Decision: 13.12.2018

**ORDER No. A/63583-63585 / 2018**

**Per : Mr. Ashok Jindal**

The appellants are in appeals against the impugned orders wherein the refund claim filed by the appellants on the ground that they have not received rent from the service recipient during the period from 01.06.2013 to 31.10.2013, therefore, they are not liable to pay service tax.

2. None appeared on behalf of the appellants, written submissions have been filed. The same has been examined and perused the case records.

3. The sole ground taken by the appellants for claiming the refund of service tax paid by them on Renting Immovable of Property for the period from 01.06.2013 to 31.10.2013 that they have not received rent from the tenants, therefore, they are not liable to pay service tax. In fact, from

01.04.2011, the assessee is liable to pay service tax at the time of raising the bill for providing the services, admittedly the service tax was payable by the appellant during the said period on raising the invoices or providing the services. In this case, there is no dispute about providing the services of Renting Immovable of Property during the period in question, therefore, the appellants are liable to pay service tax during the impugned period and it is immaterial whether they received any amount from the service recipient towards the services provided by them or not? Therefore, I hold that the appellants are liable to pay service tax during the impugned period and consequently, they cannot file refund claim as claimed by them in this case. In these circumstances, I do not find any infirmity with the impugned orders, the same are upheld.

4. In result, the appeals are dismissed.

*(Dictated & pronounced in the Court)*

**(Ashok Jindal)**  
Member (Judicial)

G.Y.