CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL CHENNAI

Regional Bench – Court No. III

Service Tax Misc. Application No. 42154 of 2018
(on behalf of Respondent)
In
Service Tax Appeal No. 42241 of 2015

AND

Service Tax Misc. Application No. 40042 of 2019
(on behalf of Respondent)
In
Service Tax Appeal No. 42241 of 2015

(Arising out of Orders-in-Original No. CHN-SVTAX-002-COM – 11 to 14/2015-16 dated 31.07.2015 passed by the Commissioner of Service Tax-II, Newry Towers, No. 2054-1, II Avenue, Anna Nagar, Chennai – 600 040)

M/s. Handloom Export Promotion Council, : **Appellant**
No. 34, Cathedral Garden Road, Nungambakkam,
Chennai – 600 034

VERSUS

The Principal Commissioner of C.G.S.T. & C.Ex., : **Respondent**
Chennai North Commissionerate,
26/1, Mahatma Gandhi Road, Nungambakkam,
Chennai – 600 034

WITH

Misc. Application Nos.
(i) ST/ROM/42156/2018 & ST/Misc[CT]/40040/2019 in Appeal No. ST/42242/2015 (M/s. Handloom Export Promotion Council);
(ii) ST/ROM/42157/2018 & ST/Misc[CT]/40039/2019 in Appeal No. ST/42243/2015 (M/s. Handloom Export Promotion Council);
(iii) ST/ROM/42155/2018 & ST/Misc[CT]/40041/2019 in Appeal No. ST/42244/2015 (M/s. Handloom Export Promotion Council);

(Arising out of Orders-in-Original No. CHN-SVTAX-002-COM – 11 to 14/2015-16 dated 31.07.2015 passed by the Commissioner of Service Tax-II, Newry Towers, No. 2054-1, II Avenue, Anna Nagar, Chennai – 600 040)

APPEARANCE:

Shri. S. Venkatachalam, Advocate for the Appellant

Shri. B. Balamurugan, Authorized Representative for the Respondent

<u>CORAM</u>:

HON'BLE MR. MADHU MOHAN DAMODHAR, MEMBER(TECHNICAL)
HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

MISC ORDER NOs. 40222-40229 / 2019

DATE OF HEARING: 01.04.2019

DATE OF DECISION: 01.04.2019

<u>PER MADHU MOHAN DAMODHAR :</u>

The above applications have been filed by the Revenue for rectification of mistake apparent on record in respect of Final Order Nos. 41802-41805/2018 dated 07.06.2018 in Appeal Nos. ST/42241-42244/2015-DB filed by M/s. Handloom Export Promotion Council.

2.1 Today when the matter came up for hearing, Ld. AR Shri. B. Balamurugan appearing on behalf of the Revenue drew our attention to the Miscellaneous Application for rectification of mistake filed on 31.12.2018. He further pointed out that the error is in paragraph 2 of the impugned Final Order where the demand of service tax liability in respect of Membership of Clubs or Association Services has been indicated as Rs. 93,644/- and demand of service tax liability in respect of Renting of Immovable Property has been indicated as Rs. 48,739/-. Ld. AR submitted that the correct figures in respect of the four appeals should have been as under :

(a) Membership of Club or Association Service : Rs. 2,10,27,238/- (Rs. 1,57,07,897/- + Rs. 48,40,490/- + Rs. 4,63,518/- + Rs. 15,333/-);

(b) Renting of Immovable Property : Rs. 1,42,383/- (Rs. 93,644/- + Rs. 48,739/-).

2.2 Ld. AR also drew our attention to paragraph 5 of the application praying that the Cause Title of the respondent be changed as :

"The Principal Commissioner of C.G.S.T. & Central Excise,

Chennai-North Commissionerate,

26/1, Mahatma Gandhi Road, Nungambakkam,

Chennai 600 034"

3. Ld. Advocate Shri. S. Venkatachalam appearing on behalf of the assessee fairly admits that the error pointed out by the Department will need rectification.

4. Heard both sides.

5. On going through the facts on record, we find that there is indeed an error apparent from the records as pointed out in the Miscellaneous Application for rectification of mistake filed by the Revenue.

6. Accordingly, the portion in paragraph 2 of the Order, namely :

> *"The demand of service tax liability under the 'Membership of Clubs or Associations Services' an amount of Rs. 93,644/- and an amount of Rs. 48,739/- were also demanded under 'Renting of Immovable Property Service'. The impugned order has confirmed the demands under these categories as proposed in these related SCNs. Hence these appeals."*

is rectified as under :

> *"The demand of service tax liability under 'Membership of Clubs or Associations Services' is Rs. 2,10,27,238/- (Rs. 1,57,07,897/- + Rs. 48,40,490/- + Rs. 4,63,518/- + Rs. 15,333/-) and an amount of Rs. 1,42,383/- (Rs. 93,644/- + Rs. 48,739/-) was also demanded under 'Renting of Immovable Property Service'. The impugned orders have confirmed the demands under these categories as proposed in the related SCNs. Hence these appeals."*

7. The Miscellaneous Applications for rectification of mistake are therefore allowed. The Miscellaneous Applications for change in Cause Title are also acceded to.

(Dictated and pronounced in open court)

(MADHU MOHAN DAMODHAR)
MEMBER (TECHNICAL)

(P. DINESHA)
MEMBER (JUDICIAL)

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