CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL CHENNAI

Regional Bench – Court No. IV

Service Tax Appeal No. 40754 of 2013

(Arising out of Order-in-Appeal No. 82/2012 dated 28.12.2012 passed by the Commissioner of Central Excise (Appeals0, No.1, Foulk's Compound, Anai Medu, Salem – 636 001)

M/s. Salem Club, : **Appellant**
Saradha College Road, Hasthampatty,
Salem – 636 007

VERSUS

The Commissioner of G.S.T. & Central Excise, : **Respondent**
Salem Commissionerate,
No.1, Foulk's Compound, Anai Medu,
Salem – 636 001

APPEARANCE:

Shri. J. Shankaraman, Advocate for the Appellant

Shri. B. Balamurugan, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO. 40643 / 2019

DATE OF HEARING: 04.04.2019

DATE OF DECISION: 04.04.2019

PER MADHU MOHAN DAMODHAR :

After hearing both sides we find that the issue in dispute pertains to the demand of service tax under the category of 'Club or Association Service' as defined in Section 65(105)(zzze) of the Finance Act, 1994. The demand in dispute amounts to Rs. 7,93,241/- for the period from October 2005 to March 2010.

2. We find that the issue is no longer *res integra* and is covered by a slew of decisions of higher appellate forums, for example ***M/s. Ranchi Club Ltd. Vs. Chief Commissioner of C.Ex. & S.T., Ranchi Zone***

reported in 2012 (26) S.T.R. 401 (Jhar.), and ***M/s. Sports Club of Gujarat Ltd. vs. Union of India reported in 2013 (31) S.T.R. 645 (Guj.).*** The ratio adopted in these decisions has also been followed by CESTAT, Chennai in the case of ***The Commissioner of Service Tax, Chennai Vs. M/s. The Madras Club vide Final Order No. 43060/2017 dated 05.12.2017*** and ***M/s. Cosmopolitan Club Vs. Commissioner of Service Tax, Chennai reported in 2019 (21) G.S.T.L. 518 (Tri. – Chennai).***

3. We do not find any new reasons or grounds to take a different view in the present case. In the circumstances, the impugned order is set aside and the appeal is allowed with consequential benefits, if any, as per law.

(Dictated and pronounced in open court)

(MADHU MOHAN DAMODHAR)
MEMBER (TECHNICAL)

(P. DINESHA)
MEMBER (JUDICIAL)

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