CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NO.26,Sashtri Bhavan Annexe Building, Haddows Road,Chennai-600006

Order Forwarding Letter

Final Order No. 43251-43254 / 2017

Appeal No. : ST/187/2011-DB, ST/235-237/2011-DB

Appellant :
Pe Ar Ke Associates Pvt Ltd

Respondent :
Commissioner of Central Excise and Service Tax - Madurai

I am directed to send herewith a certified copy of the **Final Order No. 43251-43254 / 2017** dated **21/12/2017** ,passed by the Tribunal under Section 129 B of the Customs Act 1962/Section 35C of the Central Excise Act 1944/Section 86 (7) of the Finance Act 1994.

Dated: 03/01/18

Assistant Registrar
CESTAT - Chennai

To:

Pe Ar Ke Associates Pvt Ltd (4 Copies)
Prk Nagar
Paravai
Madurai - 625002
Tamilnadu

VMJ Associates
Old No. 4, New No. 7
Skandalaya, Justice Sundaram Road, Mylapore
Chennai - 600004
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IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
SOUTH ZONAL BENCH AT CHENNAI

ST/187, 235 – 237/2011

(Arising out of Order-in-Appeal No. 489/2010 dated 26.10.2010 passed by the Commissioner of Central Excise (Appeals), Madurai).

M/s. Pe.Ar. Ke. Associates Pvt. Ltd. — Appellant

Vs.

CCE & ST, Madurai — Respondent

Appearance

Shri R. Suresh, Advocate,
For the Appellant

Shri Arul C. Durairaj, Supdt. (AR)
for the Respondent

CORAM :

Hon'ble Smt. ARCHANA WADHWA, JUDICIAL MEMBER
Hon'ble Shri B. RAVICHANDRAN, TECHNICAL MEMBR

Date of Hearing/Decision: **21.12.2017**

FINAL ORDER No. 43251-43254**/2017**

Per: Archana Wadhwa

The demand in all the appeals stand confirmed against the appellants under the category of Club Association Services provided by them to their own members. We find the issue is no more res integra and stand settled by various decisions of the Hon'ble High Court. Reference can be made to Gujarat, Jarkhand

Customs, Excise & Service Tax Appellate Tribunal

High Court's decision in the cases of *Ranchi Club Ltd. Vs. Chief Commissioner* – 2012 (26) STR 401 (Jhar.).

2. In fact, all the precedent decisions stand considered by the Tribunal in their latest judgment in the case of *All India Management Association Vs. CST, N.Delhi* - 2017 (4) GSTL – 289 (Tri.-Del.).

3. By following the said decision, we set aside the impugned order and allow the appeals with consequential relief to the appellants.

(Order dictated and pronounced in the open Court on)

22/12/17. 22/12/17.

(B. RAVICHANDRAN)
TECHNICAL MEMBER

(ARCHANA WADHWA)
JUDICIAL MEMBER

BB

Customs, Excise & Service Tax Appellate Tribunal
सत्यमेव जयते

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