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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK NO.2, R.K.PURAM, NEW DELHI-110066
CUSTOMS APPEAL BRANCH

Dated: **11/09/2015**

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. **ST/A/52826/2015-CU[DB]** dated **08/09/2015**

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section **01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.**

Asstt. Registrar(CUSTOMS Appeal Branch)

	Application	Appeal	Name and Address of Appellant
1	ST/Stay/52595/2014	ST/52083/2014	**Udaipur Chamber Of Commerce & Industry** Chamber Bhawan, Cnamber Marg, Industrial Area, UDAIPUR RAJASTHAN 303001
			Name and Address of Respondent
2			C.C.E. & S.T.-Jaipur-ii N C R BUILDING,STATUE CIRCLE...C-SCHEME, JAIPUR, RAJASTHAN-302005

Copy To

3Advocate(s) / Consultant(s):

V. Lakshmi Kumaran
5, Jangpura Extension,
Link Road,
New Delhi,
Delhi
110014

4 Additional Party's Name & Address :
5 Bar Association, CESTAT, Delhi
6 Director Publications, Customs, Excise. I.P. Estate, Delhi
7 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3
8 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17
9 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005
10 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15
11 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)
12 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070
13 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38
14 The ICFAI society, 52, Nagarjuna Hill,Punjagutta Hyderabad.-500082
15 C.D.R. **16** Office Copy **17** Guard File

Asstt. Registrar(CUSTOMS Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. 1

Date of hearing/decision: 08.09.2015

For Approval and Signature:

Hon'ble Mr. Justice G. Raghuram, President
Hon'ble Mr. R. K. Singh, Member (Technical)

1	Whether Press Reporter may be allowed to see the Order for publication as per Rule 26 of the CESTAT (Procedure) Rules, 1982?	
2	Whether it should be released under Rule 26 of CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3	Whether their Lordships wish to see the fair copy of the Order?	
4	Whether Order is to be circulated to the Departmental authorities?	

Service Tax Appeal No. 52083 of 2014 and
Service Tax Stay Application No. 52595 of 2014
(Arising out of order-in-appeal No. 370-372(OPD) ST/JPR-II/2013 dated 31.12.2013 passed by the Commissioner (Appeals), Customs and Central Excise, Jaipur-II).

M/s Udaipur Chamber of Commerce & Industry Appellant

Vs.

CCE & ST, Jaipur-II Respondent

Appearance:

Shri Karan Sachdeva, Advocate for the appellant
Shri R. Khanna, DR for the Respondent

Coram: Hon'ble Mr. Justice G. Raghuram, President
Hon'ble Mr. R. K. Singh, Member (Technical)

Final Order No. 52826/2015

Per: Justice G. Raghuram:

Appeal is preferred against the order dated 31.12.2013 passed by the Commissioner (Appeals), Customs and Central Excise, Jaipur-II whereby the appeal preferred by the appellant/ assessee was rejected. The primary assessment order confirmed service tax for the period 2008-09 to 2009-10, alleging that the appellant provided "Club or Association Service". Proceedings were initiated by issuance of the show cause notice dated 15.12.2010 against M/s Udaipur Chamber of Commerce & Industry, Udaipur alleging rendition of "Club or Association Service" defined in Section 65(25a) read with Section 65(105) (zzzze) of the Finance Act, 1994. After due process, the proceedings culminated in the impugned order whereby and whereunder service tax demand of Rs.7,60,451/- apart from interest and penalties as specified in the order stand confirmed.

2. The consideration on which levy is confirmed is membership fee and other receipts from members and non-members who utilised services provided by the appellant. In respect of services provided to non-members, the same became taxable only w.e.f. 01.05.2011 in view of the amendment to Section 65(25a) of the Act. In the amended definition service provided to non-members was brought within the scope of the taxable service.

3. In respect of services provided to the appellant's members, the issue is fully covered by the decision of this Tribunal in ***Federation of Indian Chambers of Commerce & Industry vs. CST, Delhi – 2015 (38)***

STR 529 (Tri. Del). Since the period in issue is prior to the amendment of Section 65 (25a), the consideration received by the appellant in respect of services provided to non-members is not taxable during the relevant period in issue.

2. For the aforesaid reasons, the appeal is allowed. There shall however be no order as to costs.

(Justice G. Raghuram)
President

(R. K. Singh)
Member (Technical)

Pant