FAX : 011-26108426

REGISTERED / AD

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

Dated: **15/07/2015**

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. **ST/A/52174/2015-CU[DB]** dated **06/07/2015**

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/59977/2013	ST/59334/2013	**Divisional Railway Manager** Western Railway Do Batti Ratlam Through ,m/s Rajni Bhagwat And Company,605- b,rajani Bhavan Near High Court INDORE M.P

Name and Address of Respondent

2

C.C.E. & S.T.-Indore
P.B.NO.10...MANIK BAGH
ROAD,MANIK BAGH
PALACE,
INDORE,
MADHYA PRADESH-452001

Copy To
3Advocate(s) / Consultant(s):

Rohit Choudhary
M-8/10, DLF City-2,
Gurgaon,
Haryana
122002

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 C.D.R. 15 Office Copy 16 Guard File

Asstt. Registrar(CUSTOMS Appeal Branch)

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.

Date of Hearing : 6.7.2015

No. ST/Stay/59977/2013 and ST/59334/2013-CU(DB)

(Arising out of Order-in-Appeal No. 10-12-COMMR-ST-IND-2013 dated 29.5.2013 passed by the Commissioner of Customs, Central Excise & Service Tax, Indore)

For Approval & Signature :

Hon'ble Mr. R.K. Singh, Member (Technical)
Hon'ble Ms. Sulekha Beevi, C.S., Member (Judicial)

1.	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	
2.	Whether it would be released under Rule 27 of the 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 Department Authorities?	

The Divisional Railway Manager — Appellant

Vs.

CCE & ST, Indore — Respondent

Appearance:

Ms. Anchal Grewal, Advocate - for the Appellant

Ms. Suchitra Sharma, D.R. - for the Respondent

Coram : Hon'ble Mr. R.K. Singh, Member (Technical)
Hon'ble Ms. Sulekha Beevi, C.S., Member (Judicial)

Final Order No. 52174/2015

Per R.K. Singh:

Appellant in this case is Indian Railways on which service tax demand of Rs.87,81,942/- along with interest and penalties ~~were~~ was confirmed under 'renting of immovable property service'.

2. The ld. Advocate pleads and the ld. DR agrees that vide Section 99 of the Finance Act, 2013 it is provided that *"notwithstanding anything contained in Section 66, as it stood prior to 1st day of July, 2012, no service tax shall be levied or collected in respect of taxable services provided by the India Railways during the period prior to the 1st day of July, 2012, to the extent notices have been issued under Section 73, up to the 28th day of February, 2013."*

3. In the light of the said provisions of Section 99 of the Finance Act, 2013 the demand does not survive and therefore with the consent of both sides, we allow the appeal after waiving pre-deposit..

(R.K. Singh)
Member (Technical)

Sulekha Beevi
(Sulekha Beevi ~~C.S.~~)
Member (Judicial)

RM