

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

**Service Tax Appeal No. 50391 of 2018**

(Arising out of Order-in-Appeal No. 70/ST/DLH/2017 dated 30.10.2017 passed by the Commissioner of Central Tax (Appeal I), New Delhi)

**M/s. DLF Assets Private Limited**

1E, Jhandewalan Extension, Naaz Cinema Complex,  
Swami Ramtirath Nagar,  
New Delhi- 110055

**.....Appellant**

VERSUS

**Principal Commissioner of Goods &  
Service Tax, Delhi North**

C.R.Building, I.P.Estate,  
New Delhi- 110002

**.....Respondent**

**APPEARANCE:**

Mr. Kunal Agarwal, Advocate for the Appellant

Mr. Rohit Issar, Authorized Representative of the Department

**CORAM : HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT  
HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)**

**Date of Hearing/Decision: 06.07.2023**

**FINAL ORDER NO. 50893/2023**

**JUSTICE DILIP GUPTA**

This appeal seeks to assail the order dated October 30, 2017 passed by the Commissioner (Appeals), Central Tax/CGST, Delhi<sup>1</sup> by which the appeal has been dismissed and the order dated January 31, 2017 passed by the Deputy Commissioner

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**1. the Commissioner**

confirming the demand of service tax to the extent of Rs.2,00,352/- with interest and penalty has been confirmed. It needs to be noted that the Commissioner had dropped the demand of Rs.4,90,907/-.

2. The sole issue that arises for consideration in this appeal is as to whether the services rendered by the appellant to units in Special Economic Zone<sup>2</sup> would be exempted from payment of service tax in view of the provisions of the Special Economic Zone Act, 2005<sup>3</sup>.

3. This issue has been decided in favour of the appellant by a Division Bench of this Tribunal in the case of the appellant itself in **M/s. DLF Assets Pvt. Ltd. vs. The Commissioner, Service Tax, Delhi-I**<sup>4</sup>. This decision pertains to the period from 2007-08 upto 2011-12.

4. The present proceedings have arisen out of the Statement of Demand dated May 06, 2014 which refers to the allegations contained in the show cause notice dated October 15, 2013 which had been adjudicated upon and which had resulted in the aforesaid decision of the Tribunal in **DLF Assets** in the matter of the appellant. The period of dispute in the Statement of Demand is for the subsequent period from 2012 upto 2013.

5. As the charges levelled against the appellant in the Statement of Demand are those that were made in the show cause notice dated October 15, 2013, the order dated October 30, 2017 passed by the Commissioner (Appeal) confirming the

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2. SEZ

3. SEZ Act

4. 2020 (11) TMI 35-CESTAT New Delhi

demand has, in view of the decision of the Tribunal in **DLF Assets**, to be set aside and is set aside. The appeal is, accordingly, allowed.

**(JUSTICE DILIP GUPTA)**  
**PRESIDENT**

**(HEMAMBIKA R. PRIYA)**  
**MEMBER (TECHNICAL)**

Archana