CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

SERVICE TAX APPEAL NO. 51292 OF 2019

(Arising out of Order-in-Appeal No. 30(CRM)ST/JDR/2019 dated 07.01.2019 passed by the Commissioner (Appeals), Central Excise & CGST, Jodhpur)

M/s Manglam Cement Ltd. ...... **Appellant**
Aditya Nagar, Morak,
Distt. Kota-326520

VERSUS

Commissioner, Central Goods & Service Tax Commissionerate ..... **Respondent**
142-B, HiranMagri, Sector-11,
Udaipur

APPEARANCE:

Shri Kunal Agarwal, Advocate for the Appellant
Shri Aejaz Ahmed, Authorised Representative of the Respondent

CORAM : HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)

FINAL ORDER NO. 59387/2024

DATE OF HEARING/DECISION : October 18, 2024

JUSTICE DILIP GUPTA :

M/s Manglam Cement[1] has filed this appeal for setting aside the order dated January 07, 2019 passed by the Commissioner (Appeals) by which the order dated March 28, 2018 passed by the Assistant Commissioner confirming the demand of service tax with penalty and interest has been confirmed and the appeal has been dismissed.

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1 the appellant

2. The issue involved in this appeal relates to the demand of service tax on the amount collected by the appellant against the dishonor of cheques and against the late delivery of services under section 66(e) of the Finance Act, 1994.

3. The period involved in this appeal is from 01.02.2015 to 30.06.2017. It is pointed out by Shri Kunal Agarwal, learned counsel appearing for the appellant that in respect of the same appellant but for the earlier period, the Commissioner (Appeals) confirmed the demand by order dated January 08, 2019 which order was assailed by the appellant in Service Tax Appeal No. 50818 of 2019 which was allowed by the Tribunal by a decision dated September 05, 2024 which is reported in 2024 (9) TMI 407–CESTAT–NEW DELHI.

4. Shri Aejaz Ahmed, learned authorized representative appearing for the department has very fairly stated that the issue involved in the appeal decided on September 05, 2024 and the present appeal is same.

5. Thus, for the reasons stated in the decision dated September 05, 2024 in the matter of the appellant for the earlier period, the impugned order dated January 07, 2019 passed by the Commissioner (Appeals) is set aside and the appeal is allowed.

(Dictated & pronounced in open Court)

(JUSTICE DILIP GUPTA)
PRESIDENT

(P.V. SUBBA RAO)
MEMBER (TECHNICAL)

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