

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH, COURT NO. 1**

SERVICE TAX APPEAL NO. 51092 OF 2019

[Arising out of Order in Original No. 09/Pr. Commr/ST/BPL-IV/2019 dated 01.03.2019 passed by the Pr. Commissioner CGST, Customs & Central Excise, Bhopal MP]

M/S ACCOUNTS OFFICER SE O AND M

Appellant

Madhya Pradesh Kshetra Vidyut Vitran Company
Limited

Vs.

**PRINCIPAL COMMISSIONER OF CUSTOMS
CENTRAL EXCISE & CGST-BHOPAL**

Respondent

Office of the Pr. Commissioner, CGST,
Customs, Central Excise Bhawan, Arera Hills
Jail Road, Bhopal(MP)-462011

Appearance:

Present for the Appellant : Shri Pradeep Mutreja, Chartered Accountant

Present for the Respondent: Shri S.K. Meena, Authorised Representative

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

HON'BLE MR. P. V. SUBBA RAO, MEMBER (TECHNICAL)

FINAL ORDER NO. 59424 /2024

Date of Hearing/Decision : 29/10/2024

JUSTICE DILIP GUPTA:

The only issue that is involved in this appeal is as to whether the appellant would be liable to pay service tax on the amount collected by it towards the theft of electricity/ malpractices charges and liquidated damages. This issue has been decided by a division bench of this Tribunal in **Madhya Pradesh Poorva Kshetra Vidyut Vitran Co. Ltd.**

vs. **Principal Commissioner, CGST and Central Excise, Bhopal**¹ in favour of the appellant.

2. Thus, for the reasons contained in the aforesaid order of this Tribunal, the impugned order dated 01.03.2019 passed by the Principal Commissioner deserves to be set aside and is set aside. The appeal is, accordingly, allowed.

(Dictated and pronounced in open court)

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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

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1 Service Tax Appeal No. 51649 of 2019 decided on January 14, 2021