

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

Appeal No. ST/528 /2008 - CU[DB]

Date 25/04/2012

Assistant Registrar
C.E.S.T.A.T, New Delhi

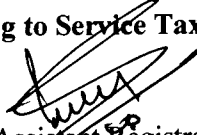
To :
C.C.E ALLAHABAD
38,M.G.MARG, CIVIL LINES, ALLAHABAD
C.C.E ALLAHABAD

Appellant

Vs
Respondent

M/S PURVA SAINIK SHRAM SURAKSHA SAMITI,

I am directed to transmit herewith a certified copy of **Final order No.ST/A/347 2012 CU[DB]** dated 19.04.12
passed by the Tribunal under **Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax**


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

M/S PURVA SAINIK SHRAM SURAKSHA SAMITI,
KHAURAHWA, VIVIL-LINES,
BASTI, (U.P.)

2. Adv. / Consult *Sh. Nena Gulati, Adv.*
C/o Respondent

3. C.D.R

4. Bar association, CESTAT, New Delhi

5. Director Publications, Customs, Excise. I.P. Estate, New Delhi

6. M/s Centax Publications Pvt Ltd.,1512-B, Bhishm Pitamah marg,Opp. ICICI Bank of Defence Colony, New Delhi-3

7. Company Law Institute of India Pvt Ltd.,No.2(Old No. 36), Vaithyaram Street, T. Nagar,Chennai -17

8. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005

9. Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road,
Ahmedabad-15

10. LAWCRUX Advisors Pvt Ltd, LAW House,1-8,Sector - 10, Faridabad 121003 (Haryana)

11. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor,Vasant Arcade,Nelson Mandela Road,
Vasant Kunj, New Delhi - 110070

12. Office Copy

13. Guard file


Assistant Registrar
(Customs Appeal Branch)

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
Court No.III**

ST/Appeal No.528/2008

(Arising out of order in appeal No.26/ST/Alld/08 dated 26.5.2008 dated passed by the Commissioner of Central Excise (Appeals), Allahabad)

Date of Hearing: 19.4.2012

For Approval and signature:

Hon'ble Mrs. Archana Wadhwa, Member Judicial
Hon'ble Mr.Mathew John, Technical Member

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- | | |
|---|------|
| 1. Whether Press Reporters may be allowed to see The order for publication as per Rule 27 of the CESTAT(Procedure) Rules, 1982? | No |
| 2. Whether it would be released under Rule 27 of the CESTAT (Procedure) rules, 1982 for publication in any authoritative report or not? | No |
| 3. Whether their lordships wish to see the fair copy of the order? | Seen |
| 4. Whether order is to be circulated to the Department Authorities? | Yes. |
-

CCE, Allahabad

Appellants

Vs

M/s Purva Sainik Shram Suraksha Samiti

Respondent

Appeared for the Appellant: Shri R.K. Gupta, DR
Appeared for the Respondent: Shri Neha Gulati, Advocate

Coram: **Hon'ble Ms. Archana Wadhwa, Member (Judicial)**
Hon'ble Mr. Mathew John, Member (Technical)

Final ORDER No 57/A/347/12-Cus

Per Archana Wadhwa:

Being aggrieved with the order passed by Commissioner (Appeals) vide which he has set aside the confirmation of service tax against the respondents on the ground that the respondent is a registered society of Ex-Servicemen for providing security services to their clients. They do not fulfill the condition of commercial concern and as such, do not fall under the category of security service agencies.

2. We find that the issue is no more res integra and stands settled by the Tribunal's decision in the case of Bhootpurva Sainik Society Vs CCE, Allahabad 2012 (25) STR 39. It stands held that ^{for the} period prior to 18.4.06 when the expression 'commercial concern' was deleted from the definition of Security Agency under Section 75(95) of the Finance At, 1994, the Association of Ex-Servicemen registered under the Societies Registration Act, cannot be held to pay service tax. In as much as the issue stands decided in the above decision, we do not find any infirmity in the impugned order of Commissioner (Appeals) and accordingly reject the Revenues' appeal.

(Order dictated and pronounced in the open Court.)

(ARCHANA WADHWA)
Judicial Member

(MATHEW JOHN)
Technical Member

MPS*