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

COURT NO. III

DATE OF HEARING : 03/01/2017.
DATE OF DECISION : 03/01/2017.

Service Tax Appeal No. 866 of 2011

[Arising out of the Order-in-Appeal No. 148 (DKV)/ST/JPR-I/2011 dated 31/03/2011 passed by Commissioner of Central Excise (Appeals), Jaipur.]

M/s Grass Field Club (P) Ltd. Appellant

Versus

CCE, Jaipur – I Respondent

Appearance

Shri Jatin Mahajan, Advocate – for the appellant.

Shri J.P. Singh, Authorized Representative (DR) – for the Respondent.

CORAM: **Hon'ble Shri S.K. Mohanty, Member (Judicial)**
Hon'ble Shri B. Ravichandran, Member (Technical)

Final Order No. 50495/2017 Dated 03/01/2017

Per. S.K. Mohanty :-

Heard both the sides and perused the appeal records.

2. Demand of service tax under the taxable category of 'Club or Association Service' is the subject matter of present dispute. The issue with regard to taxability on such service is no more res-integra in view of the judgment of Hon'ble Jharkhand High

Court in the case of **Ranchi Club Ltd. vs. Chief Commr. of C. Ex. & S.T., Ranchi Zone** reported in **2012 (26) S.T.R. 401 (Jhar.)** and also the judgment of Hon'ble Gujarat High Court in the case of **Sports Club of Gujarat Ltd. vs. Union of India** reported in **2013 (31) S.T.R. 645 (Guj.)**. In those decided cases, it has been held that in view of mutuality, if club provides services to its members, it cannot be said that the services are provided by one person to another person, and thus, the services provided by a club, will not fall under such taxable service.

3. In view of the settled position of law, we do not find any merit in the impugned order and allow the appeal in favour of the appellant.

(Order dictated and pronounced in the open court.)

(S.K. Mohanty)
Member (Judicial)

(B. Ravichandran)
Member (Technical)

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