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 : 08/03/2017.
DATE OF DECISION : 08/03/2017.

Service Tax Appeal No. 1546 of 2011

[Arising out of the Order-in-Appeal No. 326 (DKV) ST/JPR-I/2011 dated 04/08/2011 passed by The Commissioner (Appeals), Customs & Central Excise, Jaipur – I.]

M/s Rajasthan Chemist Association — Appellant

Versus

CCE, Jaipur – I — Respondent

Appearance

Shri Alok Kothari, Advocate – for the appellant.

Shri Ranjan Khanna, 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. 52304/2017 Dated : 08/03/2017

Per. S.K. Mohanty :-

Heard both the sides and perused the appeal records.

2. The short issue involved in this case for consideration by the Tribunal is as to whether services provided by the Association for representing Industry and Commerce should be subjected to levy of service tax during the period June 2005-2006 to 2007-

2008. In this context, we find that Section 96J was inserted vide Finance Act, 2011 providing for non-levy/collection of service tax in respect of membership fees collected by club or association representing for Industry or Commerce during the period from 16/06/2005 to 31/03/2008 (both days inclusive). It is an admitted fact on record that the appellant is a Association formed for representing the Chemist and Pharmacist of Rajasthan and the period involved is from 16/06/2005 to 31/03/2008. Thus, the case of the appellant is squarely covered by Section 96J for non-levy of service tax for services provided by them. Therefore, impugned order is set aside and the appeal is allowed with consequential benefit, if any, as per law.

(Order dictated and pronounced in open court.)

(S.K. Mohanty)
Member (Judicial)

(B. Ravichandran)
Member (Technical)

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