IN THE CUSPTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

Date of Hearing/Decision:23.01.2017

Service Tax Appeal No.407/2011 (DB)

[Arising out of Order-in-Appeal No.381(DKV)/ST/Jaipur-I/2010 dated 4.11.2010 passed by the Commissioner of Central Excise (Appeals), Jaipur-I]

M/s.Chokhi Dhani Resorts (P) Ltd. ….Appellants

Vs.

CCE, Jaipur-I …Respondent

Appearance:

Rep. by Shri Karan Sachdeva, Advocate for the appellant.
Rep. by Shri J.P. Singh, DR for the respondent.

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

Final Order No.52330/2017

Per S.K. Mohanty:

This appeal is directed against the order dated 4.11.2010 passed by the Commissioner of Central Excise (Appeals),Jaipur-I.

2. The facts of the case are that the appellant is engaged in providing taxable service falling under the category of "Convention Service" defined under Section 105(zc) of the Finance Act, 1994. The Revenue's case is that while providing the "Convention Service" during the period 1.10.2007 to 30.09.2008, the appellant had not paid service tax on the value realized for providing food and room to the participants, where the said services were provided as a package and were charging from the customers for providing convention services.

3. Heard both the sides and perused the appeal records.

4. For the period Jan. 2004 to March, 2006 and April, 2006 to September, 2007, the ld. Commissioner (Appeals) vide order dated 30.04.2010 has allowed the appeal of the appellant. Against this, the Revenue has preferred the appeal before the Tribunal, which was disposed of by the Tribunal vide Final Order No.56060/2016 dated 23.12.2016 upholding the Commissioner's (Appeals) order dated 30.04.2010. Since the period involved in this case is from 1.10.2007 to 30.09.2008 and for the earlier period, the Tribunal has upheld the order passed by the ld. Commissioner (Appeals), we are of the view that the order of the Tribunal dated 23.12.2016 can be adopted in this case for allowing the appeal in favour of the appellant. Therefore, the impugned order is set aside and the appeal is allowed in favour of the appellant.

[order dictated and pronounced in open court]

(S.K. Mohanty)
Member (Judicial)

(B. Ravichandran)
Member (Technical)

Ckp.