

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL,**

WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066
BENCH-DB

COURT –III

Service Tax Appeal No.ST/557/2011-ST [DB]

[Arising out of Order-in-Appeal No.25/BPL/2011 dated 03.02.2011 passed by the Commissioner of Customs , Central Excise and Service Tax, Bhopal]

M/s.Satyaprakash Builders (P) Ltd.

...Appellant

Vs.

C.C.E., Bhopal

... Respondent

Present for the Appellant : Mr. Hemant Modh, Advocate

Present for the Respondent: Ms.Neha Garg, D.R.

**Coram: HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. ASHOK KUMAR ARYA, MEMBER (TECHNICAL)**

Date of Hearing/Decision: 24/03/2017

Final ORDER NO. 52547/2017

PER : S.K. MOHANTY

Demand of service tax under the taxable category of "renting of immovable property" service is the subject matter of present dispute. Both sides agree that the issue involved in this case is squarely covered by the Final Order No. ST/A/55724 – 55725/2016-CU [DB] dated 25.11.2016 passed by this Tribunal in the case of appellant itself.

2. Considering the fact that the issue involved in this case has already been decided by this Tribunal, we set aside the impugned order and allow the appeal in favour of the appellant.

(Dictated and pronounced in the open Court)

**(ASHOK KUMAR ARYA)
MEMBER (TECHNICAL)**

**(S.K. MOHANTY)
MEMBER (JUDICIAL)**

Anita