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

Date of Hearing/Decision: 26.5.2017

Appeal No. ST/1094/2011-SM

(Arising out of Order-in-Appeal No. 130(DKV)ST/JPR-1/2011 dated 28.3.2011 passed by the Commissioner (Appeals), Central Excise, Jaipur-I)

Divisional Railway Manager
West Central Railway, Kota — Appellant

Vs.

CCE, Jaipur — Respondent

Appearance

Shri Ram Kalyan Sharma, Advocate - for the appellant
Shri K.K. Gaur, C.A.

Shri G.R. Singh, D.R. - for the respondent

CORAM: **Hon'ble Mr. Ashok K. Arya, Member (Technical)**

Final Order No. 53674/2017

Per Ashok K. Arya :

The Divisional Railway Manager, Western Central Railway, Kota is in appeal against the Order-in-Appeal No. 130/2011 dated 28.3.2011 whereunder inter alia demand of service tax of Rs.7,03,446/- along with interest has been confirmed

2. Both sides represented by ld. Counsels, Shri R.K. Sharma for the appellant and Shri G.R. Singh, for the Revenue, have been heard.

3. After careful consideration of the facts and submissions of both the sides, considering the provisions of Section 99 of Finance Act, 1994 which provides exemption of service tax for all services provided by Indian Railways during the period prior to 1st day of October, 2012, it appears that the service tax for the services provided by the Railways in the present case during the period of 1.5.2006 to 29.2.2008 is not chargeable,

3.1 Section 99 inserted in the Finance Act, 1994 by the Finance Act, 2013 is the special provision which says that notwithstanding anything contained in the provisions of Section 66, no service tax shall be levied or collected in respect of taxable service provided by the Indian Railways during the period prior to first day of October, 2012.

4. Consequently, the impugned order is set aside and appeal allowed.

(Dictated & pronounced in open Court)

(Ashok K. Arya)
Member (Technical)

RM