

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

Date of Hearing/Order: 18.5.2017

**Appeal No. ST/COD/50337-50338/2017 & ST/50620-
50621/2017-(DB)**

(Arising out of Order-in-Appeal No. 249 & 248(AK)ST/JPR/2016 dated 21.7.2016 passed by the Commissioner (Appeals), Customs & Central Excise, Jaipur)

M/s Superintendent of Police

Appellant

Vs.

CCE, Udaipur

Respondent

Appearance

Shri Rahul Lakhwani, Advocate

- for the appellant

Shri Ranjan Khanna, D.R.

- for the respondent

**CORAM: Hon'ble Mr. S.K. Mohanty, Member (Judicial)
Hon'ble Mr. V. Padmanabhan, Member (Technical)**

Final Order No. 53709-53710/2017

Per S.K. Mohanty

There is delay of 120 days in filing the appeal before this Tribunal. The reason explained by the ld. Counsel for the appellant seems reasonable and in the interest of justice, the same is condoned.

2. With the consent of both the sides, the appeal has taken up for hearing today. In this case the appellant provides security services

to various firms/organisations for commercial consideration. The department confirmed the service tax demand under the category of Security Agency Service.

3. The ld. Consultant appearing for the appellant submits that the issue involved in this case is no more res integra as covered by the decision of this Tribunal in the case of ***Dy. Commissioner of Police, Jodhpur Vs. Commissioner of Central Excise & Service Tax, Jaipur-I*** – 2017 (48) STR 275 (Tri.-Del.).

4. On the other hand, ld. DR appearing for the Revenue reiterates the findings recorded in the impugned order.

5. Heard both sides and perused the record.

6. We find that the issue as to whether the services provided by police department to various agencies/organisations should classify under Security Agency Service, is squarely covered by the decision of this Tribunal in the case of ***Dy. Commissioner of Police, Jodhpur*** (supra).

7. Accordingly, we do not find any merits in the impugned order. Therefore, after setting aside the same, we allow the appeals in favour of the appellants.

(Dictated & pronounced in Court)

(V. Padmanabhan)
Member (Technical)

(S.K. Mohanty)
Member (Judicial)

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