

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066
BENCH-DB, COURT -III**

**Appeal No. ST/COD/50351/2017 &
ST/50667/2017-(DB)**

[Arising out of Order-in-Appeal No. 250(AK)ST/JPR/2016 dated 21.07.2016 passed by the Commissioner of Central Excise, Jaipur]

**Appeal No. ST/COD/50359/2017 &
ST/50677/2017-(DB)**

[Arising out of Order-in-Appeal No. 240-241(AK)ST/JPR/2016 dated 21.07.2016 passed by the Commissioner of Central Excise, Jaipur]

M/s. Superintendent of Police ...Appellant

Vs.

CCE, Udaipur ...Respondent

Appearance:

Mr. Rahul Lakhwani, CA for the Appellant
Mr. R.K. Manjhi, DR for the Respondent

CORAM:

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

Date of Hearing/Decision: 02.06.2017

Final Order No. 53866-53867 /2017

Per S.K. Mohanty:

There is delay of around 5 months in filing these appeals before the Tribunal. The reason of delay explained by the Id. Counsel for the appellant seems reasonable. Thus, in the interest of justice, the same is condoned.

2. With the consent of both the sides, the appeals have been taken up for hearing today. In these cases, 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 Id. Consultant appearing for the appellant submits that the issue involved in these cases 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, Id. 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 orders. Therefore, after setting aside the same, we allow the appeals in favour of the appellants.

(Operative part of the order Pronounced in the open court)

(V. Padmanabhan)
MEMBER (TECHNICAL)

(S.K. MOHANTY)
MEMBER (JUDICIAL)