IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. III

Service Tax Appeal No. ST/59757/2013-[DB]
[Arising out of Order-In-Appeal No. 106/(ST)/RPR-I/2013 dated 04.06.2013 passed by Commissioner (Appeals-I) Raipur]

For approval and signature:
Hon'ble Mr. S.K. Mohanty, Member (Judicial)
Hon'ble Mr. B. Ravichandran, Member (Technical)

M/s. Vandana Rolling Mills Ltd. ...Appellant

Vs.

C.C.E. & S.T., Raipur …Respondent

Appearance:
None appeared for the Appellant
Mr. Sanjay Jain (DR) for the Respondent

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

Date of Hearing/Decision.05.06.2017

Final Order No. 54113 /2017

Per S.K. Mohanty:

This appeal is directed against the impugned order dated 04.06.013 passed by the Commissioner (Appeals), Customs and Central Excise, Raipur, wherein exemption claimed by the appellant under Notification No. 4/2004-ST, dated 31.03.2004 has been denied on the ground that the benefit of the said notification is only available to the service provider and not to the service recipient.

2. None appeared for the appellant despite notice. Heard the Ld. DR for the Revenue.

3. It is an admitted fact on record that the appellant is a developer under the SEZ and received the GTA services for its SEZ

activities. Thus, the benefit of exemption provided under Notification dated 31.03.2004 is available to the appellant and the same cannot be denied on the ground that the appellant is a receiver of such taxable service. Therefore, we do not find any merits in the impugned order. Accordingly, after setting aside the same, we allow the appeal in favour of the appellant.

(Dictated and pronounced in the open court)

(**B. Ravichandran**)
Member(Technical)

(**S. K. Mohanty**)
Member (Judicial)

Neha