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

Court No. IV

Date of Hearing/Decision: 22.06.2017

Appeal No. ST/50917/2014 (DB)

[Arising out of the Orders in Appeal No. Commissioner/RPR/ST/96/2013 dated 30/09/2013 vide (ST) 15-278/Commer/BIL/2012/Adj/4182 dated 30/09/2013 passed by The Commissioner, Central Excise and Customs, Raipur]

Prahlad Rai Agarwal — Appellant

Vs.

CCE Raipur — Respondent

Appearance
Shri Ravi Holani - for the appellant
Amresh Jain (DR) - for the respondent

CORAM: **Hon'ble Mr. DR. D.M.Misra, Member (Judicial)**
Hon'ble Mr. Ashok K. Arya, Member (Technical)

Final Order No. _54374/2017__

Per D.M.Misra

1. Heard both sides. The appeal filed against Order in Original No Commissioner/RPR/ST/96/2013 passed by Commissioner, Central Excise, Raipur.
2. Briefly stated facts of the case are that the appellant has been providing services in the mining area to *M/s South Eastern Coal Fields* which the Department alleged as mining service

and accordingly proposed to recover service tax on the said service.

3. The Ld. CA for the appellant submits that this Tribunal arising out of the same agreements by other service providers set aside the orders and allowed the appeals. In support to the decision of the Tribunal we refer to the decision in the case of *Barbrik Project Ltd V/s CCE & ST Raipu*r Order No. ST/A/53110-53113/2016-CU[DB] dated 26/05/2016, and also in the case of *Ganraj Coal Transport Pvt. Ltd V/s CCE & ST, Raipur* 50016-50018/2017-CU [DB] dated 04/01/2017. We find that the facts and circumstances involved in the present appeals is similar to the ones considered by this Tribunal and decided by above orders. Accordingly, following the aforesaid decisions the impugned order is set aside and the appeal is allowed with consequential relief, if any, as per law.

(Dictated & pronounced in open Court)

(Ashok K. Arya)	(D .M. Misra)
Member (Technical)	Member (Judicial)

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