

**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

Application No ST/ROA/50377/2017-DB

Appeal No. ST/1385/2011-DB

[Arising out of Order in Appeal No.262(DKV) STJPR-I/2011 dated 15.06.2011 passed by Commissioner Central Excise (Appeals), Jaipur-I]

D.R.M (Commercial)

Appellant

Vs.

CCE Jaipur

Respondent

Appearance

Shri R.K. Sharma, Advocate

- for the appellant

Shri Rajan Khanna, D.R.

- for the respondent

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

Final Order No. _55118/2017_

Per Ashok Kumar Arya

1. The appellant *M/s D.R.M. (Commercial)* has filed a miscellaneous application for restoration of their appeal which was dismissed for default.
2. The appellant being Central Government entity and in the interest, of justice earlier order dismissing the appeal is recalled and the appeal is restored. Further the matter is simple, therefore, we are deciding the appeal today only.
3. After hearing both the sides represented by Ld Advocate, Shri R.K Sharma for the appellant and Mr. Ranjan Khanna, for the Revenue,

it appears that the matter is covered under the provisions of
Section 99 of the Finance Act, 1994, which reads as below:

99. (1) Notwithstanding anything contained in Section 66 as it stood prior to the 1st day of July 2012, or in section 66B, no service tax shall be levied or collected in respect of taxable services provided by the Indian Railways during the period prior to the 1st day of October, 2012.

4. In the light of the special provision given in Section 99 of the Finance Act, 1994, all the services provided by Indian Railways during the period prior to 1st October 2012, are free of levy of any service tax. The period involved here is from 1st June, 2007 to 31st March, 2008. Therefore, the subject demand raised and confirmed by the Revenue is without any authority of law.
5. Consequently, the impugned order is set aside and appeal allowed.

(Dictated & pronounced in open Court)

(D.M.Mishra)
Member (Judicial)

(Ashok K.Arya)
Member (Technical)

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