IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-DB

COURT –III

Service Tax Appeal No. 51166/2014-CU [DB]

[Arising out of Order-in-Original No. JAI-EXCUS-002-CO-M-096-20-14 dated 06.12.2013 passed by the Commissioner-II, Central Excise Commissionerate, Jaipur]

Superintendent of Police …Appellant

Vs.

C.C.E., Jaipur-I … Respondent

Present for the Appellant : Mr. Kumar Vikram Advocate
Present for the Respondent: Mr. Ranjan Khanna, D.R.

Coram: HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. ASHOK K. ARYA, MEMBER (TECHNICAL)

Date of Hearing / Decision: 04.09.2017

FINAL ORDER NO. ___56419/2017___

PER: S.K. MOHANTY

Demand of service tax under Security Agency Service defined under Section 65(105) (w) read under Section 65(94) of the Finance Act, 1994 is the subject matter of present dispute.

2. Heard both sides.

3. We find that the issue involved in this case, whether security services provided by the office of the Superintendent

of Police should be covered under the purview of the taxable service namely, “Security Agency Service” is no more *res-integra* in view of the decision taken by this Tribunal vide Final Order No. ST/A/55321-55348/2016-CU (DB) dated 25.11.2016, in the case of Dy. Commissioner of Police Jodhpur Vs. CCE Jaipur-II.

4. In view of the settle position of law that service provided by the police Department will not fall under the purview Security Agency Service, we are of the view that the impugned order confirming the demand on the appellant will not survive. Accordingly, after setting aside the same, we allow the appeal in favour of the appellant.

[Dictated and pronounced in the open Court]

(ASHOK K. ARYA)
MEMBER (TECHNICAL)

(S.K. MOHANTY)
MEMBER (JUDICIAL)

Sakshi