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

COURT NO. IV

DATE OF HEARING : 08/11/2017.
DATE OF DECISION : 08/11/2017.

Service Tax Appeal No. 50946 of 2014

[Arising out of the Order-in-Appeal No. 212 (VC)/ST/JPR-I/2013 dated 17/12/2013 passed by The Commissioner (Appeals), Central Excise Commissionerate, Jaipur – I.]

M/s Gupta Electric Decorators — Appellant

Versus

CCE & ST, Jaipur – I — Respondent

Appearance

Ms. Rinki Arora, Advocate – for the appellant.

Shri Ranjan Khanna, Authorized Representative (DR) – for the Respondent.

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

Final Order No. 57793/2017 Dated : 08/11/2017

Per. B. Ravichandran :-

The appeal is against order dated 17/12/2013 of Commissioner (Appeals-I), Jaipur. The appellants are engaged in providing light decoration in various buildings belonging to Government or private religious bodies, mandaps and trade fairs. The Revenue entertained a view that they are liable to pay service tax for such services under the category of pandal or shamiana service in terms of Section 65 (77) (a&b) of the Finance Act, 1994. The lower authorities confirmed the tax liability of the appellant and imposed penalties also.

2. The learned Counsel for the appellant fairly submits that in similar set of facts in bunch of appeals, where the appellant also was a party in the case of **Hargovind Electric Decorators vs. CCE, Jaipur – I – 2016 (43) S.T.R. 619 (Tri. – Del.)**, the case was held against the appellant by the Tribunal by upholding their tax liability under the category of pandal or shamiana contractor. While not contesting the tax liability because of the decision of the Tribunal, she pleaded for waiver of penalties in view of the interpretation involved in the case.

3. The learned AR for the Revenue submitted that the appellants did not get themselves registered even after an earlier proceedings which confirmed their tax liability, hence, there could be no continued dispute or bonafideness on this issue as this is not the first case against the appellant.

4. We have heard both the sides and perused the appeal record. Admittedly, the dispute in the present case has been settled against the appellant in **Hargovind Electric Decorators** (supra) by the Tribunal examining almost identical set of activities. The Tribunal upheld the tax liability as well as penalty by dismissing the appeals.

5. Following the same ratio in identical situation, we find no merit in the present appeal and accordingly the same is dismissed.

(Order dictated and pronounced in open court.)

(S.K. Mohanty)
Member (Judicial)

(B. Ravichandran)
Member (Technical)

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