# CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
# NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

**Service Tax Appeal No. 51865 of 2014**

**(**Arising out of Order-in-Appeal No. 344(OPD)ST/JPR-II/2013 dated 29.11.2013 passed by the Commissioner (Appeals), Customs & Central Excise, Jaipur**)**

DATE OF HEARING : 20.12.2017
DATE OF DECISION : 20.12.2017

**M/s Field Club …. Appellants**
(Rep by Ms. Rinky Arora, Adv.)

VERSUS

**CCE, Jaipur …. Respondent**
(Rep. by Sh P. Juneja, DR)

**CORAM : HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT**
**HON'BLE MR. V. PADMANABHAN, MEMBER (TECHNICAL)**

**FINAL ORDER NO. 58562/2017**

## PER JUSTICE (Dr.) SATISH CHANDRA :

The present appeal is filed by the assessee-Appellants against the Order-in-Appeal No. 344(OPD)ST/JPR-II/2013 dated 29.11.2013 passed by the Commissioner (Appeals), Customs & Central Excise, Jaipur. The period in dispute is 16.06.2005 to 31.03.2006.

2. The brief facts of the case are that, during the period under consideration, the assessee-Appellants are a club in Udaipur which provide the services to its members. They were collecting

the admission fee and other charges from them. The Department has brought the same under the clutches of Service Tax under Section 65(105)(zzze) of the Finance Act, 1994. Being aggrieved, the assessee-Appellants have filed the present appeal.

3. With this background, we have heard Ms. Rinky Arora, learned counsel for the assessee-Appellants and Shri P. Juneja, learned DR for the Department.

4. After hearing both sides and on perusal of the material available on record, it appears that on the basis of mutuality, the clubs were exempted prior to 18.04.2006. In the instant case, the period of dispute is prior to 18.04.2006. Hence, the Service Tax is not leviable. Similar views were taken by the Jharkhand High Court in the case of **Ranchi Club Ltd. vs Chief Commissioner of Central Excise & Service Tax, Ranchi Zone,** 2012 (26) STR 401 (Jhar.).

5. By following the ratio laid down by the Hon'ble Jharkhanad High Court (supra), we find no merit in the impugned order and the same is hereby set aside.

6. In the result, the appeal filed by the assessee-Appellants is allowed.

(Dictated & pronounced in the open court)

**(V. PADMANABHAN)**
**MEMBER (TECHNICAL)**

**(JUSTICE (Dr.) SATISH CHANDRA)**
**PRESIDENT**

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