CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. 1

Date of hearing/decision: 01.02.2018

**S. T. Appeal Nos.50829, 50830 & 50831 of 2014**
(Arising out of order in appeal No. BPL-EXCUS-000-APP-101, 112 & 114-13-14 dt. 04.10.2013, 18.10.2013 & 23.10.2013 passed by the Commissioner (Appeals), Central Excise, Bhopal)

CCE&ST, Bhopal — Appellant- Revenue

Vs.

Sunil Shrivastava — Respondent-Appellant
M/s Shri Shrivastava Construction
M. N. Shrivastava

Appearance:

Sh. P. Juneja, AR for the Revenue
Sh. Inderjeet Yadav, Advocate for the Respondent- Assessee

Coram:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. V. Padmanabhan, Member (Technical)

Final Order Nos. 50507 – 50509/2018

Per: **Justice (Dr.) Satish Chandra**:

All the three appeals have been filed by the department against the order in appeal No. BPL-EXCUS-000-APP-112-13-14 dt. 18.10.2013 passed by the Commissioner (Appeals), Central Excise, Bhopal.

2. Brief facts of the case are that the respondent-assessee is engaged in providing the services to the government assets, WBM work, construction of pavement & Foot path, construction of roads, widening of roads, drainage of water etc. for Cantonment Board, Jabalpur. The Department is of the view that the respondent –assessee services comes under the category of

'Management, Maintenance of Repair of roads". So, the service tax is applicable. But the Commissioner (Appeals) observed that the Cantonment Board is a statutory local body and is not a commercial organisation. It comes under the Ministry of Defence. Being aggrieved, the present appeals have been filed by the Department.

3. With this background, we heard Sh. P. Junena, ld. AR for the Revenue and Sh. Inderjeet Yadav, ld. Advocate for the respondent-assessee.

4. After hearing both sides and on perusal of record, we are in agreement with the finding of the Commissioner (Appeals) that the Cantonment Board is a local body and is not a commercial organisation under the Ministry of Defence. Hence, the services provided by the respondent-assessee are not subject to Service tax. Therefore, we find no reason to interfere with the impugned order which is hereby upheld alongwith the reasons mentioned therein.

5. In the result, all the appeals filed by the department are dismissed.

(Dictated and pronounced in the open Court).

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| (V. Padmanabhan)<br>Member (Technical) | (Justice (Dr.) Satish Chandra)<br>President |

Pant