Service Tax Appeal No.1616/2011 (DB)

IN THE CUSPTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

Date of Hearing/Decision:11.01.2018

Service Tax Appeal No.1616/2011 (DB)

[Arising out of Order-in-Appeal No.356(CB)ST/JPR-II/2011 dated 09.08.2011 passed by the Commissioner (Appeals), Central Excise, Jaipur]

M/s.Yash Motors Appellants

Vs.

CCE, Jaipur-II Respondent

Appearance:

Rep. by Ms. Priyanka Goel, Advocate for the appellant.
Rep. by Shri P. Juneja, AR for the respondent.

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

Order No.

Per S.K. Mohanty:

This appeal is directed against the impugned order dated 9.8.2011 passed by the Commissioner of Central Excise (Appeals), Jaipur. The brief facts of the case are that the appellant is registered under Service Tax Department for providing services under taxable category of Authorized Service Station. For selling of vehicles to the customers, the appellant also provides other services like registration of vehicles etc. and accordingly, charged the customers with certain expenditure for processing of registration activities in the office of RTO. The appellant kept certain amount as service charges. Such amount was taxed by the Department under the taxable category of "Business Auxiliary Service" , defined under Section 65(19) of the Finance Act, 1994.

2. Heard both the sides.

3. We find that the issue arising out of the present dispute, whether helping customer can be considered as "Business Auxiliary Service" , is no more *res integra* in view of the decision of this Tribunal, in the case of **Arpanna Automotive Pvt. Ltd. – 2016 (43) STR 397 (Tribunal-Mumbai).** It has been held that amount retained by the appellant in respect of RTI registeration fee is not taxable under the category of "Business Auxiliary Service".

4. Therefore, we do not find any merits in the impugned order. Accordingly, by setting aside the same, we allow the appeal in favour of the appellant.

[order dictated and pronounced in the open court]

(S.K. Mohanty)
Member (Judicial)

(B. Ravichandran)
Member (Technical)

Ckp.