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 : 28/05/2018.
DATE OF DECISION : 28/05/2018.

Service Tax Appeal No. 50524 of 2015

[Arising out of the Order-in-Appeal No. BPL-EXCUS-000-APP-118-2014-15 dated 28/08/2014 passed by The Commissioner, Customs, Central Excise & Service Tax, Bhopal.]

M/s Superintendent of Police Appellant

Versus

CCE & ST, Bhopal Respondent

Appearance

None – for the appellant.

Shri Sanjay Jain, Authorized Representative (DR) – for the Respondent.

CORAM: **Hon'ble Shri Anil Choudhary, Member (Judicial)**
Hon'ble Shri C.L. Mahar, Member (Technical)

Final Order No. 52156/2018 Dated : 28/05/2018

Per. Anil Choudhary :-

Heard the learned AR for Revenue none appeared for appellant/assessee.

2. The learned AR for Revenue fairly agree that the issue involved in this appeal is already settled by this Tribunal in favour of the appellant/assessee vide final order No. 51048 of 2018

dated 19/03/2018. The extract of the order is reproduced here-in-below :-

> "The present appeal is against the Order-in-Appeal No.162-163/2014 dated 25.07.2014. The brief facts of the case are that the appellant is an agency of the M.P. Government. The police department provided police guard for currency chest of various bank branches, financial institutions and also other Central and State organizations and public enterprises. For providing such security guards, Police Department was collecting certain charges. The department was of the view that such charges recovered are towards providing taxable security services defined under Section 65 (105) (w) of the Finance Act, 1994, read with Section 64 (94). Accordingly, Service Tax was demanded by the original adjudicating authority and the same was upheld vide the impugned order. Being aggrieved, the Police Department has filed the present appeal.
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> 2. When the case was called, none appeared on behalf of the appellant, but the appellant has submitted written submission. Heard Shri R.K. Manjhi, learned DR, who justified the impugned order.
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> 3. After hearing the Revenue as well as perusal of record, it appears that an identical issue has come-up for consideration before this Tribunal in the case of Superintendent of Police Vs Commissioner of Central Excise and Service Tax, Jaipur-I, Final Order Nos.55321-55348/2016 dated 25.11.2016, wherein it was observed that:
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>> *"13. On the basis of the above discussion, we conclude that police department, which is an agency of the State Govt., cannot be considered to be a person engaged in the business of running security services. Consequently, the activity undertaken by the police is not covered by the definition of Security Agency under Section 64 (94)of the Act. We also find that in terms of CBEC circular on this subject, the fees collected by the police department is in*

the nature of fee prescribed for performing statutory function, which has been deposited into the Govt. Treasury. In the light of the CBEC Circular also, there can be no levy of service tax on such activities carried out by the police department."

4. By following the aforesaid decision (supra), we find no reason to sustain the impugned order and it is hereby set-aside".

3. In the result the appeal filed by the appellant/assessee is allowed with consequential relief, if any.

(Operative part of the order pronounced in the open court.)

(C.L. Mahar)	**(Anil Choudhary)**
Member (Technical)	**Member (Judicial)**

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