

**IN THE CUSTOMS, EXCISE AND SERVICE TAX  
APPELLATE TRIBUNAL, NEW DELHI  
PRINCIPAL BENCH, COURT NO. IV**

**Service Tax Appeal No. 52623 of 2016**

[Arising out of the Order-in-Appeal No. BHO-EXCUS-002-APP-063-15-16 dated 14. 06.2016 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Raipur (CG)]

**Ranjeet Sharma**

**Appellants**

**Vs.**

**Commissioner of Central Excise  
& ST, Raipur**

**Respondent**

**Appearance:**

Ms Rinki Arora, Advocate for the Appellant  
Shri Sanjay Jain, AR for the Respondent

**CORAM:**

Hon'ble Ms. Archana Wadhwa, Member (Judicial)  
Hon'ble Mr. C L Mahar, Member (Technical)

Date of Hearing /Decision : 26.12.2018

**FINAL ORDER NO. 53486 /2018**

**Per Ms. Archana Wadhwa:**

After hearing both the sides, we find that the appellant was engaged in providing taxable service under the category of 'commercial and industrial construction service' and was service tax registered payee.

2. The short question required to be decided in the present appeal is as to whether the appellants is entitled to small scale exemption benefit in terms of Notification No. 6/2005 dated 7.6.2005 has to be calculated by taking into consideration the full value of the services or the abated

value of the service in terms of Notification No. 1/2006. The appellants have claimed exemption by taking into consideration the value of services after abatement.

3. Both the sides agree that issue is no more res integra and stand settled in favour of the assessee by various decisions of the Tribunal :

1. ***Shri Ashok Kumar Mishra vs. CCE &ST, Allahabad***  
***[Final Order No. 71841/2017-Cu(DB) dt. 01/12/2017];***
2. ***M/s. Aryavrat Housing Construction (P) Ltd. vs. CCE & ST, Bhopal***  
***[Final Order No. 50672-50673/2018 dt. 15.01.2018];***
3. ***Alok Pratap Singh and others vs. CCE, Allahabad***  
***[Final Order No. 72407-72411/2018 dt. 5.10.2018]***

It stand held in the said decisions that the value of the services required to be computed for the purpose of small scale exemption benefit is the value arrived at after allowing the abatement.

4. In view of the above, we set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Dictated and Pronounced in the open court)

( Archana Wadhwa )  
Member(Judicial)

( C L Mahar )  
Member(Technical)