CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
HYDERABAD

REGIONAL BENCH - COURT - I

Service Tax Appeal No. 25910 of 2013

(arising out of order-in-Appeal No. 221 to 259/2012 dated 31.10.2012 passed by Commissioner of Central Excise, Customs & Service Tax, (Appeals-III) Hyderabad)

N. Prasad
S/o Komuraiah
H.No. 19-2054/1-62
Warangal Distt

Appellant

Versus

The Commissioner of Customs Central Excise & Service Tax,
Hyderabad-III Commissionerate
Central Revenue Building,
LB Stadium Road,
Basheerbagh, Hyderabad

Respondent

WITH

Service Tax Appeal No. 28198 of 2013

(arising out of order-in-Appeal No. 145 to 149/2013 dated 23.08.2013 passed by Commissioner of Central Excise, Customs & Service Tax, (Appeals-III) Hyderabad)

Ch Kishan Reddy
S/o Buchireddy
H.No. 3-15, Katrapally (V)
Sangem (M)
Warangal Distt

Appellant

Versus

The Commissioner of Customs Central Excise & Service Tax,
Hyderabad-III Commissionerate
Central Revenue Building,
LB Stadium Road,
Basheerbagh, Hyderabad

Respondent

WITH

Service Tax Appeal No. 28199 of 2013

(arising out of order-in-Appeal No. 145 to 149/2013 dated 23.08.2013 passed by Commissioner of Central Excise, Customs & Service Tax, (Appeals-III) Hyderabad)

Ch. Gopal Reddy
S/o Dudhakar Reddy
Pegadapally (V)
Hasanparty(M)
Warangal Distt

Appellant

Versus

The Commissioner of Customs Central Excise & Service Tax, Hyderabad-III Commissionerate
Central Revenue Building,
LB Stadium Road,
Basheerbagh, Hyderabad

Respondent

WITH

Service Tax Appeal No. 28200 of 2013

(arising out of order-in-Appeal No. 110 to 141/2013 dated 31.07.2013 passed by Commissioner of Central Excise, Customs & Service Tax, (Appeals-III) Hyderabad)

Md Shafi
S/o Yakub Ali
H.No. 2-53,
Gundlasingaram,
Warangal Distt

Appellant

Versus

The Commissioner of Customs Central Excise & Service Tax, Hyderabad-III Commissionerate
Central Revenue Building,
LB Stadium Road,
Basheerbagh, Hyderabad

Respondent

WITH

Service Tax Appeal No. 28201 of 2013

(arising out of order-in-Appeal No. 110 to 141/2013 dated 31.07.2013 passed by Commissioner of Central Excise, Customs & Service Tax, (Appeals-III) Hyderabad)

Md Sajid
S/o Yakub
H.No. 2-53
Gundlasingaram,
Hanamkonda
Warangal Distt

Appellant

Versus

The Commissioner of Customs Central Excise
& Service Tax,
Hyderabad-III Commissionerate
Central Revenue Building,
LB Stadium Road,
Basheerbagh, Hyderabad

Respondent

AND
Service Tax Appeal No. 28302 of 2013

(arising out of order-in-Appeal No. 110 to 141/2013 dated 31.07.2013 passed by Commissioner of Central Excise, Customs & Service Tax, (Appeals-III) Hyderabad)

N. Srinivasa Rao,
S/o N.V. Koteswara Rao,
H.No. 8-1-72/1,
Bandarugudem
Khammam Distt

Appellant

Versus

The Commissioner of Customs Central Excise
& Service Tax,
Hyderabad-III Commissionerate
Central Revenue Building,
LB Stadium Road,
Basheerbagh, Hyderabad

Respondent

Mr G. Prahlad, Adv for the Assessee.

Mr P.S. Reddy, A.R. for the Respondent.

CORAM

HON'BLE Mr. SULEKHA BEEVI C.S. Member (Judicial)
HON'BLE Mr. P. ANJANI KUMAR Member (Technical)

FINAL ORDER No: 30993-30998/ 2019

Date of Hearing: 23/10/2019
Date of Decision: 23/10/2019

[ORDER PER: SULEKHA BEEVI C.S.] .

The issue in all these appeals being the same they are heard together and disposed by this common order. Brief facts are that bus owners/appellants are engaged in leasing/hiring of buses. As per the agreements entered with M/s Andhra Pradesh Road Transport Corporation (APSRTC), the appellants received remuneration from APSRTC on kilometre basis towards such hiring of buses. They failed to discharge service tax on such remuneration received by them under rent-a-cab service. Show-cause notices were issued proposing to demand short-paid service tax along with interest and also for imposing penalties. After due process of law, the original authority confirmed the demand, interest and imposed penalties. In appeal, the Commissioner (Appeals) upheld the confirmation of demand and interest but however set aside the penalties imposed. Aggrieved by such confirmation of demand and interest, the appellant is now before the Tribunal.

2. Learned counsel Shr Lalit Mohan Chandna appeared and argued on behalf of the appellant. He reiterated the grounds of appeal. The learned counsel was fair enough to concede that the issue stands covered against them by the judgement of the Tribunal in the case of S.K. Kareemun and

others Vs CCE, C & ST Hyderabad-III [2016(42)STR 988 (Tri-Bang)]. The learned counsel also adverted to the decision of the Tribuanl in Final Order No A/30336-30348/2018 dated 23/02/2018. The learned A.R. Shri N. Bhanu Kiran, supported the findings in the impugned order.

3. Head both sides. It is understood from the submissions made by both sides that the issue stands covered against the assessee. The Tribunal vide Final Order No A/30336-30348/2018 dated 23/02/2018 has considered the very same issue and relied upon the decision of the Tribunal in the case of S.K. Kareemun & Others (supra).

4. In the decision in the case of S.K. Kareemun & Others (supra_ the Tribunal has upheld the tax liability with interest but set aside the penalty, The matter was remanded for the limited purpose of extending cum-tax benefit to the appellant. Following the decisions as stated above we are of the view that the impugned orders do not call for any interference. The appeals are dismissed.

(Order pronounced and dictated in open court)

(Sulekha Beevi C.S.)
Member (Judicial)

(P. Anjani Kumar)
Member(Technical)

Neela reddy