CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD

Division Bench

Court – I

Service Tax Appeal No. 3003 of 2012

(Arising out of Order-in-Appeal No.65/2012 (T) ST dt.13.09.2012 passed by Commissioner of Central Excise & Service Tax (Appeals), Guntur)

Sai Ram Engineering Works
Plot No. 70, Sri Guru Raghavendra Nagar,
Kurnool, Andhra Pradesh – 518 003

......Appellant

VERSUS

Commissioner of Central Tax
Tirupati - CGST
9/86-A, Behind West Church Compound,
Amaravathi Nagar, AP – 517 502

......Respondent

Appearance
Ms. Siri Reddy, Advocate for the Appellant.
Shri B. Sangameshwar Rao, AR for the Respondent.

Coram:
HON'BLE MR. ANIL CHOUDHARY (JUDICIAL)
HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)

FINAL ORDER No. A/30031/2024

Date of Hearing: 22.01.2024
Date of Decision: 22.01.2024

[Order per: ANIL CHOUDHARY]

Heard the parties.

2. The issue involved in this Appeal is whether the Appellant is entitled to exemption under Notification No. 45/2010-ST dt.20.07.2010 from payment of service tax for the service of operation and maintenance of 33/11 kV substation to Central Power Distribution Company of Andhra Pradesh Ltd (APCPDCL).

3. The brief facts are that the Appellants have provided the service of operation and maintenance of 33/11 kV substation at Nagulapuram, Gudur to APCPDCL during the period 2006-07 to 2008-09.

4. The Government allowed exemption vide Notification No. 45/2010-ST dt.20.07.2010 with retrospective effect for the period from 01.04.2004 for any

taxable service provided in relation to transmission and distribution of electricity, to the period up to 26.02.2010. Learned Counsel states that under similar facts and circumstances, the Coordinate Bench at Bangalore in the case of Sri Ganesh Enterprises vs CCE, Hyderabad-III [2014 (35) STR 348 (Tri-Bang)], have allowed the Appeal and set aside the demand in light of the Notification. Reliance is also placed on the following judgments in support of their case:

a) ICOMM Tele Ltd vs CC,CE & ST, Hyderabad-III [2020 (43) GSTL 408 (Tri-Hyd)
b) CC,CE & ST, Hyderabad-III vs Sri Rajyalakshmi Cement Product [2017 (5) STR 309 (Tri-Hyd)]
c) Hyderabad Power Installations Pvt Ltd vs CCE,C & ST, Hyderabad-II [2016 (45) STR 217 (Tri-Hyd)]
d) Kedar Construction vs CCE, Kolhapur [2015 (37) STR 631 (Tri-Mumbai)]

5. Heard the parties.

6. Having considered the rival contentions, we find that the service herein is squarely covered in the scope of the Exemption Notification No. 45/2010-ST dt.20.07.2010. Accordingly, we allow the Appeal and set aside the Impugned Order. Appellant shall be entitled to consequential benefits, in accordance with law.

(Dictated and pronounced in the Open Court)

(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

Veda