

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
HYDERABAD**

REGIONAL BENCH - COURT NO. - I

Service Tax Appeal No. 21226 of 2015

(Arising out of **Order-in-Appeal** No.118/2013 (H-II) ST dated 23.09.2013 passed by
Commissioner of Customs, Central Excise and Service Tax, Hyderabad)

The Nizam Club .. **APPELLANT**
5-9-5 & 6,
Saifabad,
Hyderabad,
Telangana - 500 004.

VERSUS

Commissioner of Central Excise .. **RESPONDENT**
And Service Tax
Hyderabad - II
Kendriya Shulk Bhavan,
Basheerbagh,
Hyderabad,
Telangana - 500 004.

WITH

Service Tax Appeal No. 30734 of 2017

(Arising out of **Order-in-Appeal** No.HYD-SVTAX-000-APP-0329-16-17-ST dated 24.02.2017
passed by Commissioner of Service Tax (Appeals), Hyderabad)

The Nizam Club .. **APPELLANT**
5-9-5 & 6,
Saifabad,
Hyderabad,
Telangana - 500 004.

VERSUS

Commissioner of Service Tax .. **RESPONDENT**
Hyderabad - Service Tax
11-5-423/1/A,
Sitaram Prasad Tower,
Red Hills,
Hyderabad,
Telangana - 500 004.

AND

Service Tax Appeal No. 30131 of 2018

(Arising out of **Order-in-Appeal** No.HYD-SVTAX-HYC-APP-27-17-18 APP I dated 18.10.2017
passed by Commissioner of Customs & Central Tax (Appeals-I), Hyderabad)

The Nizam Club .. **APPELLANT**
5-9-5 & 6,
Saifabad,
Hyderabad,
Telangana - 500 004.

VERSUS

Commissioner of Central Tax .. **RESPONDENT**
Hyderabad - II
GST Bhavan,
L.B Stadium road,
Basheerbag,
Hyderabad,
Telangana - 500 004.

APPEARANCE:

Shri Tejomurtula Rama Murthy, CA for the Appellant.
Shri K. Raji Reddy, Authorized Representative for the Respondent.

CORAM: HON'BLE Mr. A.K. JYOTISHI, MEMBER (TECHNICAL)
HON'BLE Mr. ANGAD PRASAD, MEMBER (JUDICIAL)

FINAL ORDER No. A/30578-30580/2025

Date of Hearing: 10.12.2025
Date of Decision: 10.12.2025

[ORDER PER: ANGAD PRASAD]

The Nizam Club (hereinafter referred to as appellant) are in appeal against the order passed by the Commissioner (Appeals) in respect of various Order-in-Originals as under:

| Appeal No. | Period Covered under SCN/OIO/OIA |
|---------------|----------------------------------|
| ST/21226/2015 | 2008-09 2009-10 2010-11 |
| ST/30734/2017 | 2011-12 2012-13 |
| ST/30131/2018 | 2011-12 |

2. In all the above appeals, the issue is regarding payment of service tax on various fees and income, being received by the appellant like Membership Fee and other fee collected from the members, letting out of space for advertisement and hoardings and receiving rental income from shops leased out for commercial purposes etc.

3. Learned Advocate submits that the present appeals are for subsequent period, whereas, the similar issue was already decided by the Bench vide Final Order No. A/30280/2023, whereby, the appeal was partly allowed in their favour and partly in favour of the Department.

4. Learned AR agrees that these appeals are for subsequent period and for the earlier period, the matter has been already decided vide Final Order No. A/30280/2023 dated 13.09.2023.

5. Therefore, we find that this matter is already settled by this Tribunal vide Final Order No. A/30280/2023 dated 13.09.2023. Therefore, as far as the membership fee and other fee collected from the members are concerned, the demand will not sustain. However, in so far as other two services are concerned, the demand would sustain and to that extent the order of Commissioner (Appeals) is upheld.

6. Further, we also find that this is a periodical show cause notice, whereas for the demand for the earlier period has already been decided and has obtained finality in terms of Tribunal order dated 13.09.2023, supra, and also find that the entire issue is that of interpretation of applicability or otherwise, which was finally decided by the Hon'ble Supreme Court in the case of State of West Bengal Vs Calcutta Club Ltd., [2019 (29) GSTL 545 (SC)].

7. In view of the same, the penalty imposed would not sustain and to that extent, the Commissioner (Appeals) order is set aside.

8. Appeals are allowed partly.

(Dictated and pronounced in open court)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)