IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA

REGIONAL BENCH - COURT NO.2

Service Tax Appeal No.75 of 2012

(Arising out of Order-in-Appeal No.192/PAT/S.Tax/Appeal/2011 dated 08.12.2011 passed by Commissioner(Appeals) of Central Excise, Customs & Service Tax, Patna.)

M/s. Rohit Caterers & Decorators
(Rohit Kumar, Rajendrapuri, Kalambagh Road, Muzaffarpur, Bihar)

...Appellant

VERSUS

Commissioner of Central Excise & Service Tax, Patna

.....Respondent

(C.R.Building, Bir Chand Patel Path, Patna, Bihar.)

<u>APPEARANCE</u>

NONE for the Appellant (s)
Shri T.K.Mondal, Authorized Representative for the respondent (s)

CORAM: HON'BLE SHRI ANIL CHOUDHARY, MEMBER(JUDICIAL)
HON'BLE SHRI SANJIV SRIVASTAVA, MEMBER(TECHNICAL)

<u>FINAL ORDER NO. 75047/2021</u>

DATE OF HEARING : 11 February 2021
DATE OF DECISION : 11 February 2021

ANIL CHOUDHARY :

The appellant is absent on call. Heard the learned Authorized Representative for the respondent Revenue and perused the records.

2. The admitted fact is that the appellant is engaged in 'Outdoor Catering Service', which is provided to Sports Authority of India, SAG Center, Muzaffarpur for the period September 2004 to November 2007. Further admitted fact is that the appellant have set up catering facility in the premises of the Sports Authority of India.

3. We further find that such providing of catering service to academic or sports institution is exempt from Service Tax under Notification No.21/2004-ST dated 10.09.2004.

4. Accordingly, we allow this appeal and set aside the impugned order. The appellant shall be entitled to consequential benefit, if any.

(Dictated and pronounced in the open Court.)

SD/
(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

SD/
(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

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