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

REGIONAL BENCH - COURT NO.1

Service Tax Appeal No.23 of 2012

(Arising out of Order-in-Original No.21/Commr/ST/Kol/2011-12 dated 14.09.2011 passed by Commissioner of Service Tax, Kolkata.)

M/s. Debsharma Construction Company
(J-1/15, Block-EP, 4th Floor, P.O.Sarisa, Dist:- 24 Parganas (South).)

...Appellant

VERSUS

Commissioner of Service Tax, Kolkata

.....Respondent

(GST Bhawa, 180, Shantipally, Rajdanga Main Road, Kolkata-700107.)

APPEARANCE

NONE for the Appellant (s)
Shri J.Chattopadhyay, Authorized Representative for the Revenue

CORAM: HON'BLE SHRI ASHOK JINDAL, MEMBER(JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER(TECHNICAL)

FINAL ORDER NO. 76387/2023

DATE OF HEARING : 4 August 2023
DATE OF DECISION : 4 August 2023

Per : ASHOK JINDAL :

Appellant is in appeal against the impugned order wherein demand of service tax has been confirmed under 'management, maintenance or repair services' for repairs and maintenance of roads of National Highway Authority of India (NHAI) for the period 16.06.2005 to 26.07.2009.

2. Heard the Ld.Authorized Representative for the department.

3. Considering the fact that as per section 97 of the Finance Act, 2012 an amendment was brought to not to levy service tax for repairs or maintenance of roads, bridges etc. during the period 16.06.2005 to

26.07.2009, therefore, we hold that no service tax is payable by the appellant for the service related to repairs and maintenance of the roads on behalf of NHAI.

4. In that circumstances, we do not find any merit in the impugned order. The same is set aside.

In view of this , the appeal is allowed with consequential relief, if any.

(Operative part of the order was pronounced in the open Court.)

Sd/
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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