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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 75885 of 2015

(Arising out of Order-in-Appeal No. 13/Pat/S.Tax/Appeal/2015 dated 05.05.2015 passed by the Commissioner (Appeals), Customs, Central Excise & Service Tax, 2nd Floor, Central Revenue Building, Birchand Patel Path, Patna – 800 001)

Shri Keshav Kumar Jha **: Appellant**
Road No. 9, Ashok Nagar, Kankarbagh,
Patna – 800 020

VERSUS

Commissioner of Central Excise and Service Tax **: Respondent**
Patna Commissionerate

APPEARANCE:

None for the Appellant

Shri Debapriya Sue, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO. 76615 / 2024

DATE OF HEARING / DECISION: 07.08.2024

ORDER: [PER SHRI ASHOK JINDAL]

None appeared on behalf of the appellant. Upon perusal of the records, we find that the appeal itself can be disposed of at this stage and therefore, the appeal is taken up for consideration.

2. Heard the Ld. Authorized Representative appearing for the Revenue and perused the records.

3. We find that the appellant has provided services under the category of 'commercial training or coaching' during the period from December 2007 to July 2009 wherein the total value of taxable services works out to Rs.8,78,875/-, which is well within the threshold limit of Rs.10,00,000/- (Rupees Ten Lakhs)

in terms of Notification No. 06/2005-S.T. dated 01.03.2005 (as amended by Notification No. 04/2007-S.T. dated 01.03.2007 and Notification No. 08/2008-S.T. dated 01.03.2008).

4. As the services rendered by the appellant fall within the threshold limit of the above said Notifications, no demand of Service Tax is sustainable against the appellant. It is observed that both the authorities below have failed to consider the said submissions of the appellant. In these circumstances, we do not find any merit in the impugned order and accordingly, the same is set aside.

4.1. Further, no penalty is imposable on the appellant in the facts and circumstances of the case.

5. In these terms, the appeal is allowed with consequential relief, if any.

(Dictated and pronounced in the open court)

Sd/-
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd