

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

REGIONAL BENCH – COURT NO. 2

Service Tax Appeal No. 506 of 2012

(Arising out of Order-In-Original No. CCE/BBSR-II/S.Tax/No. 08/Commissioner/2012,
Dated 05-09-2012 passed by Commissionerate of Central Excise, Customs & Service
Tax, Bhubaneswar-II Central Revenue Building, Rajaswa Vihar, Bhubaneswar-751007)

M/s. National Enterprises, : **Appellant**
At/Po- Barbil, Dist-Keojhar,
Odisha-758035

VERSUS

Commissioner, Central Excise, Customs & Service Tax, Bhubaneswar-II : **Respondent**
Central Revenue Building, Rajaswa Vihar,
Bhubaneswar-751007

APPEARANCE:

None for the Appellant

Shri S. Dey, Authorized Representative for the Respondent

CORAM:

HON’BLE SHRI R. MURALIDHAR, MEMBER (JUDICIAL)
HON’BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.77893/ 2024

DATE OF HEARING / DECISION:13.12.2024

ORDER: [PER SHRI R. MURALIDHAR]

In this appeal, initially there arose a difference of opinion between the Member (Technical) and the Member (Judicial) which was referred to a Third Member Reference Bench. The Third Member Reference Bench constituted a Division Bench to go through the points raised in the Interim Order passed by this Bench. Subsequently, Interim Order 01/2022 was passed by the Division Bench referring the matter to the Larger Bench.

1.1. A Larger Bench was constituted and the matter was heard at length on 02.07.2024. On 29.10.2024, Interim

Order No. 10/2024 was passed by the Larger Bench holding that the interpretation of Rule 2(l) (d) (v) of the Service Tax Rules, 1994 adopted by the Bench in ***Andal Motors vs. Commissioner of Central Excise, Salem 2018 (10) G.S.T.L. 369 (Tri.-Chennai)*** case is the correct. The reference was answered accordingly. After this, the matter is placed before the Division Bench today for passing appropriate order.

2. As per the decision arrived at by the Larger Bench vide interim Order No. 10/2024 dated 29.10.2024 we allow the appeal filed by the appellant.

(Dictated and pronounced in the open court)

(R. MURALIDHAR)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

RKP