IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH – COURT NO. 1
Service Tax Appeal No. 75286 of 2014

(Arising out of Order-in-Appeal No. 419/Pat/S.Tax/Appeal/2013 dated 20.11.2013 passed by Commissioner of Central Excise & Service Tax, Patna)

M/s. Govinda Construction, **: Appellant**
Tarang Press Road, Shivpuri, Patna-800023.

VERSUS

Commissioner (Appeal) of Customs, Central Excise & Service Tax, Kolkata. **: Respondent**
Revenue Building, Bir Chand Patel Path, Patna-800001.

APPEARANCE:

None for the Appellant

Shri S.K.Singh, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO. 75139/ 2025

DATE OF HEARING :23.01.2025

DATE OF DECISION:23.01.2025

Order : [Per Shri Ashok Jindal]

The appellant is in appeal against the impugned order demanding Service Tax under construction of residential complexes services along with interest imposing penalty thereof. None appeared on behalf of the appellant nor any request for adjournment have been received.

2. The matter has come up several times before this Tribunal. Therefore, matter is taken up for disposal for itself on merits.

3. The facts of the case are that the appellant was engaged in the activity of construction of residential complexes under Jawaharlal Nehru Urban Renewal Mission Scheme and claim the assumption

under notification no. 28/2010-ST dated 22.06.2010 for the period 2009-10 and 2010-11. As the said notification exempt the payment of Service Tax for the construction of complex of Jawaharlal Nehru Urban Renewal Mission scheme but the authorities below denied the benefit of exemption notification on the ground that the notification is not applicable retrospectively. Therefore, impugned demands were confirmed.

4. Against the said order appellant is before us.

5. We have gone through the arguments addressed by Ld. Authorized Representative and taken the fact that it is a beneficial notification which claim to be issued in favour of the appellant that the activity undertaken by the appellant is exempt from the benefit of Service Tax under notification no. 28/2010-ST dated 22.06.2010. In that circumstances we hold that appellant is not liable to pay Service Tax on the service provided by them and is entitled for the benefit of the said notification. Therefore, whole of the demand of Service Tax along with interest and penalty imposed on the appellant are set aside.

6. In result, appeal is allowed by setting aside the impugned order.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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