IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 76951 of 2017

(Arising out of Order-in-Appeal No. 04/ST/BBSR-GST/2017 dated 28.08.2017 passed by Commissioner (Appeals), CGST & Central Excise & Customs, Bhubaneswar.

M/s Alom Extrusions Ltd.,
(Unit-II, Ganeswarpur Industrial Estate,
Balasore-756019).

...Appellant

VERSUS

Commissioner (Appeals), Central Excise, Customs & S. Tax, BBSR,
(C. R. Building, Rajaswa Vihar, Bhubaneswar-7 Odisha.)

.. ...**Respondent**

APPERANCE :
Shri Debashish Gupta, Consultant for the Appellant
Shri S. K. Singh, Authorized Representative for the Respondent

CORAM:
HON'BLE MR. R. MURALIDHAR MEMBER (JUDICIAL)
HON'BLE MR. K ANPZHAKAN MEMBER (TECHNICAL)

Final Order No...77391/2025

DATE OF HEARING : 04.09.2025
DATE OF DECISION : 04.09.2025

PER R. Muralidhar:

The appellant was issued a Show Cause Notice on the ground that they have not paid the service tax on the consideration received towards supply of tangible goods services. Show Cause Notice was issued on 5.12.2012 by invoking the extended period provisions. After due process, the adjudicating authority confirmed the demand along with interest and penalty.

2. On appeal, the Commissioner (Appeals) has dismissed their appeal. Being aggrieved, the appellant is before us.

3. The Learned Consultant appearing on behalf of the appellant submits that the appellant had received very small amount as considerations towards supply of tangible goods services. He says that other than that, the appellant is not providing any other services. They are basically manufacturers of Excisable goods. He takes us through to the Balance sheet. From the Balance sheet, he points out that the income towards rent is for an amount of Rs.6,715/- for the period 2009-10 and Rs.78,922/- for the period 2010-11. He submits that the appellant would be eligible to get Service Tax exemption on account of threshold limit exemption.

4. After going through the factual details, we find that the turnover of the appellant is much below the threshold limit of Rs.10 lakhs which is allowed for small service providers.

5. Accordingly, we set aside the impugned order and allow the appeal filed by the appellant. The appellant would be eligible for consequential grief, if any, as per law.

(Dictated and pronounced in the open court)

Sd/-
(R. Muralidhar)
Member (Judicial)

Sd/-
(K. Anpazhakan)
Member (Technical)

Tushar Kr.