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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 76851 of 2017

(Arising out of Order-in-Appeal No. 27/SH/CE(A)/GHY/2017 dated 23.08.2017 passed by the Commissioner of Central Tax (Appeals), C.G.S.T. and Central Excise, 5th Floor, Custom House, Nilmani Phukan Path, Christian Basti, Guwahati – 781 005)

M/s. Amal Debnath **: Appellant**
Qtr. No. 19/C, NEEPCO Quarter Complex,
Radhakishore Nagar, Khoyerpur,
Agartala, West Tripura – 799 008

VERSUS

Commissioner of C.G.S.T. and Central Excise **: Respondent**
Guwahati Commissionerate,
Custom House, Nilmani Phukan Path, Christian Basti,
Guwahati – 781 005

APPEARANCE:

Shri N. Dasgupta, Advocate,
Shri D. Bhattacharya, Advocate,
For the Appellant

Shri P. Das, Authorized Representative,
Ms. Suman, Authorized Representative,
For the Respondent

CORAM:

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

FINAL ORDER NO. 75016 / 2026

DATE OF HEARING / DECISION: 08.01.2026

ORDER: [PER SHRI ASHOK JINDAL]

The appellant is in appeal against the impugned order demanding Service Tax from them for the period from 2010-11 to 2013-14.

1.1. The facts of the case are that on the basis of intelligence developed by the Department as per Form 26AS received from the Income Tax Department that the appellant was receiving amounts on account of provision of services but not paying appropriate Service Tax, it was found that the appellant had obtained Registration under 'manpower recruitment / supply agency service', 'supply of tangible goods service' and 'cleaning service', but were also engaged in providing 'management, maintenance or repair', 'cleaning service', 'works contract service', 'supply of tangible goods service', 'site formation and clearance service' and 'rent-a-cab service' to M/s. North Eastern Electric Power Corporation Limited ('NEEPCO' for short) and not paying Service Tax thereon.

2. On the basis of the above, proceedings were initiated against the appellant and a Show Cause Notice dated 22.04.2016 was issued to the appellant for the period from 2010-11 to 2013-14, by invoking the extended period of limitation.

2.1. The matter was adjudicated by way of an Order-in-Original dated 18.01.2017 whereby the demand of Service Tax was confirmed, along with interest; penalties were also imposed.

2.2. Against that order, the appellant preferred an appeal before the Ld. Commissioner (Appeals), who, vide the impugned order, has affirmed the order passed by the ld. adjudicating authority.

2.3. Therefore, the appellant is before us.

3. Today, when the matter was called, the Ld. Counsel for the appellant appears and submits that the appellant is providing these services to M/s. North Eastern Electric Power Corporation Limited (NEEPCO), which is a Central Public Sector Undertaking engaged in generation and transmission of electric power in the North-Eastern Region of India. Therefore, it is his submission that in terms of Notification No. 11/2010-S.T. dated 27.02.2010 and Notification No. 25/2012-S.T. dated 20.06.2012, they are not liable to pay

Service Tax, as the said services have been provided to an entity which is engaged in generation and transmission of electricity. To support the above contention, he relies on the decision of this Tribunal in the case of *M/s. Dhar Brothers Construction Company Pvt. Ltd. v. Commissioner of Central Excise and Service Tax, Shillong [Final Order No. 75694 of 2024 dated 07.03.2025 in Service Tax Appeal No. 75406 of 2015 – CESTAT, Kolkata].* Therefore, he prays that the impugned order be set aside.

4. On the other hand, the Ld. Authorized Representatives of the Revenue appearing before us supported the impugned order.

5. Heard the parties.

6. It is on record that the appellant has provided the above services to M/s. NEEPCO. As the facts are not in dispute that the appellant has provided the said services to M/s. NEEPCO, which is engaged in the generation and transmission of electricity, we find that the matter is squarely covered by the decision of this Tribunal in the case of *M/s. Dhar Brothers Construction Company Pvt. Ltd. (supra)* wherein the Tribunal had observed as under: -

> *"8. We have examined the work orders executed by the appellant and we find that the same are in relation to transmission and distribution of electricity. For execution of the said works, on turnkey basis, the appellant executed erection, commissioning and installation and transportation of goods by road, to the site. In these circumstances, we find that whole of the services rendered by the appellant falls under the category of transmission and distribution of electricity, which is exempt from levy of Service Tax by virtue of Notification No. 45/2010-S.T. dated 20.07.2010, which is a retrospective notification granting exemption for the said services up to 26.02.2010, and thereafter vide Notification No.11/2010-S.T. dated 27.02.2010 for*

> *27.02.1010 onwards. Thus, whole of the period in this case is covered by the said Notifications. In these circumstances, we hold that no Service Tax is payable by the appellant."*

6.1. As the issue is squarely covered by the decision of this Tribunal in the case of *M/s. Dhar Brothers Construction Company Pvt. Ltd. (supra)*, we hold that the whole of the services rendered by the appellant to M/s. NEEPCO, which is engaged in the generation and transmission of electricity, is not liable to Service Tax.

7. Accordingly, we set aside the impugned order and allow the appeal, with consequential relief, if any.

(Dictated and pronounced in the open court)

Sd/-
(ASHOK JINDAL)
MEMBER (JUDICIAL)

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

Sdd