

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 76688 of 2025

(Arising out of Order-in-Original No.01/2025-ST dated 30.06.2025 passed by the Director General of GST Intelligence,(Adjudication Cell) West Block-VIII, Wing-6 2nd Floor, R. K. PURAM, New Delhi-110066)

M/s. Rajendra Prasad Singh, Director, : **Appellant**
M/S Kamladityya Construction Pvt. Ltd.
Kamlaawas, 201, Co-Oparetive Colony,
Bokaro, Bokaro Steel City, Jharkhand-827001

VERSUS

The Principal Commissioner of CGST & CE, : **Respondent**
Ranchi,
Central Revenue Building,
5-A, Main Road, Ranchi-834001, Jharkhand

WITH

Service Tax Appeal No. 76689 of 2025

(Arising out of Order-in-Original No.01/2025-ST dated 30.06.2025 passed by the Director General of GST Intelligence,(Adjudication Cell) West Block-VIII, Wing-6 2nd Floor, R. K. PURAM, New Delhi-110066)

M/s. Triloki Nath Singh, Director,(EX) : **Appellant**
M/S Kamladityya Construction Pvt. Ltd.
Kamlaawas, 201, Co-Oparetive Colony,
Bokaro, Bokaro Steel City, Jharkhand-827001

VERSUS

The Principal Commissioner of CGST & CE, : **Respondent**
Ranchi,
Central Revenue Building,
5-A, Main Road, Ranchi-834001, Jharkhand

WITH

Service Tax Appeal No. 76690 of 2025

(Arising out of Order-in-Original No.01/2025-ST dated 30.06.2025 passed by the Director General of GST Intelligence,(Adjudication Cell) West Block-VIII, Wing-6 2nd Floor, R. K. PURAM, New Delhi-110066)

M/s. Shri Aditya Kumar, Director, : **Appellant**
M/S Kamladityya Construction Pvt. Ltd.
Kamlaawas, 201, Co-Oparetive Colony,
Bokaro, Bokaro Steel City, Jharkhand-827001

VERSUS

The Principal Commissioner of CGST & CE, : **Respondent**
Ranchi,
Central Revenue Building,
5-A, Main Road, Ranchi-834001, Jharkhand

AND

Service Tax Appeal No. 76724 of 2025

(Arising out of Order-in-Original No.01/2025-ST dated 30.06.2025 passed by the Director General of GST Intelligence,(Adjudication Cell) West Block-VIII, Wing-6 2nd Floor, R. K. PURAM, New Delhi-110066)

M/S Kamladityya Construction Pvt. Ltd.

: Appellant

Kamlaawas, 201, Co-Operative Colony,
Bokaro, Bokaro Steel City, Jharkhand-827001

VERSUS

**The Principal Commissioner of CGST & CE,
Ranchi,**

: Respondent

Central Revenue Building,
5-A, Main Road, Ranchi-834001, Jharkhand

APPEARANCE:

Shri Kartik Kurmy, Advocate for the Appellant

Shri P. Das, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NOS. 75774-75777/2026

DATE OF HEARING / DECISION: 17.06.2026

Order: [PER SHRI ASHOK JINDAL]

The appellant is in appeal against the impugned order.

2. The facts of the case are that the appellant, namely, M/s. Kamaladitya Construction Private Limited, is engaged in construction services. On the basis of Form 26AS, Service Tax has been demanded from the appellant, which is as per the break up given hereunder: -

Sl. No.	Particulars	Demand
1	Service Tax on Government works contract denying exemption under Notification No.25/2012-ST date df26-06-2012 [Sl. No.12A]	27,60,17,953/-
2	Goods Transport Agency	1,20,09,255/-
3	Royalty charges	93,11,450/-
TOTAL		29,73,92,658/-

3. On the basis of details available in Form 26AS during the relevant period, the impugned Show Cause Notice was issued to the appellant, by which Service Tax demand has been raised under 'works contract service' of an amount of Rs.27,60,71,953/- and a further demand has been raised under 'goods transport agency service' of an amount of Rs.1,20,09,255/- under reverse charge mechanism on the ground that the appellant has received goods transport agency services and reimbursed the said amount to the vendors; a demand on account of 'Royalty charges' has also been raised of an amount of Rs.93,11,450/-.

4. The appellant contested the said issues, but the Id. adjudicating authority by way of the impugned order confirmed the demands against the appellant as proposed in the Show Cause Notice.

5. Therefore, the appellant is in appeal before us.

6. The Ld. Counsel appearing on behalf of the appellant submits that the demand of Rs.27,60,71,953/- is illegal as the appellant is entitled for exemption under serial number 12A /

serial number 13A of Mega Notification No. 25/2012-ST dated 20th June, 2012, as amended, and Section 102 of Chapter V of the Finance Act, 1994, for the works contract services provided to government / local authority / government authority for construction, erection and commissioning, etc. It is his submission that the appellant has segregated the contracts under Table A to the written submission, on which they are not liable to pay Service Tax on the ground that the services are exempt from Service Tax under serial number 12 of Notification No. 25/2012-ST dated 28th June, 2012, as amended.

7. It is further submitted that the works contract set up under Table B to the written submission have been executed prior to 01.03.2015 and therefore, they are not liable to pay Service Tax thereon.

With regard to the demand on goods transportation service, he submitted that for transmission of goods through railways, the railways have paid Service Tax; therefore, they are not liable to pay Service Tax on the said transportation of goods, by railways.

8. Further, it is also claimed that on transportation services, no consignment note has been issued to the appellant and also that as per the contracts, the vendors were required to supply the goods to the appellant including freight, on which vendors have to discharge their Service Tax liability.

9. Therefore, it is his contention that the appellant is not liable to pay Service Tax on goods transportation services. With regard to Royalty, it is the contention of the Ld. Counsel for the appellant that no tax can be demanded on Royalty paid to government for assignment to right to use natural resources, where the rights were assigned before 1-

4-2016, as held by this Tribunal in the case of *Tirupati Builders Pvt. Ltd. v. CCE reported in 2025 [VIL-1280-6103-ST]*.

10. It is also the submission of the appellant that all of the demand is barred by normal period of limitation.

11. In view of the above submissions, it is prayed by the Ld. Counsel for the appellant that the impugned order be set aside.

12. On the other hand, the Ld. Authorised Representative of the Revenue has supported the impugned order.

13. Heard the parties and have gone through the submissions made by both the sides.

14. We find that it is the claim of the appellant that the services provided by them as per Table A reproduced hereinbelow, the appellant is not liable to pay Service Tax in terms of the exemption provided under serial number 12 of Notification No. 25/2012-ST dated 28th June, 2012: -

- 1 -

Kamladityya Construction Pvt. Ltd . Vs Commissioner Ranchi

ANNEXURE – “A”

TABLE – “A”

DETAILS OF WORK CONTRACTS ENTERED INTO BY THE APPELLANT, AFTER 01-03-2015

Sl. No	Clients Name	Work Order No. / LOA No: Dated	Particulars or Work	Value as per Bill			REMARK
				2015-16	2016-17	2017-18 (up to June)	
1	NATIONAL BUILDING CONSTRUCTION CORPORATION LTD (PSU) (Page 173 & Page 1124 Vol-IV)	No. NBCC/CGM (CPM)/2016 Dated: 13.12.2016	Construction of Various types of Residential Quarters and Barrack at CBPF Group Centre at Bharat Kalan, Delhi.	0	0	23891782 SL 2 FY 2017-18	
2	Bharat Coking Coal Ltd. (CSR department), Koyal Bhawan, Dhanbad, Jharkhand (PSU)	LOA No. BCCL/CSR/2015-16/135 Dated: 30-4-2015 W.O. NO. BCCL/C SR/2015-16 /612 Dated 12-09-2015 (Page 178 & Page 1162 Vol-IV)	Construction of Toilets in various Schools in Bokaro, Jharkhand including subsequent maintenance of 5 years under Swachh Vidyalaya Abhiyan by BCCL under CSR.	47025013 SL 34 FY 2015-16	0	0	
		LOA No. BCCL/CSR/2015-16/135 Dated: 09-06-2015 and W.O. No. BCCL/CSR/2015-16/83 Dated 02-03-2016 (Page 181)	Construction of Toilets in various Schools in West Singhbhum, Jharkhand including subsequent maintenance of 5 years under Swachh Vidyalaya Abhiyan by BCCL under CSR.	107436698 SL 34 FY 2015-16	35874674 SL 35 FY 2016-17	0	
		LOA No. BCCL/CSR/2015-16/135 Dated: 30-04-2015 (Page 184)	Construction of Toilets in various Schools in East Singhbhum, Jharkhand including subsequent maintenance of 5 yrs under Swachh Vidyalaya Abhiyan by BCCL under CSR.	6908037 SL 34 FY 2015-16	6908086 SL 35 FY 2016-17	8337807 SL 19 FY 2017-18	
		W.O. No. BCCL/CSR/2015-16/481 Dated 11-08-2015	Construction of Toilets in various Schools in Dumka, Jharkhand and subsequent maintenance of 5 years under Swachh Vidyalaya Abhiyan by BCCL under CSR.	27821215 SL 34 FY 2015-16	31335484 SL 35 FY 2016-17	0	
3	M.P Housing & Infrastructure Development Board, Dir., Raipur (Govt. of M.P) (Page 167 & Page 1196 Vol-IV)	LOA- 3029/TC/ HB/DN Dated 5-11-2015	Construction of 40 HHO Sr. and 115 HHO Jr. houses including W/S, S/P & Int. E/Y works with Development of 12.59 Hec. Land at Ganga Sagar, Raipur.	18003404 SL 2 FY 2015-16	147474082 SL 5 FY 2016-17	33319302 SL 2 FY 2017-18	
4	M.P State Co-operative Fed Ltd. (Govt. Authority) (Page 188 & Page 1302 Vol-IV)	Memorandum No. AWR/TS/2016/ 532 Dated 14-09-2016	Work order for the "Rachana Towers" Multistoried Residential Flats 368 unit High rise Ground+ 10 Stored at Rachmanagar - Bhopal	0	104871894 SL 4 FY 2016-17	44840245 SL 1 FY 2017-18	
5	Jharkhand Rehabilitation and Development Authority, Dhanbad. (Govt. of Jharkhand) (Page 189 & Page 1387 Vol-IV)	LOA: 1062 Dated 19-12-2015	Construction of 2000 units, G+3 (four Storey) Viethapit Area including planning, survey and consultancy work at musa Lipania, Dhanbad	105237176 SL 36 FY 2015-16	326769803 SL 37 FY 2016-17	157985522 SL 21 FY 2017-18	

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6	HSCC (India) Ltd. (A Government of India Enterprise) (Page 190 & Page 1450 Vol-IV)	LOA: HSCC/PMBSAT-III/Jhansi/2015, Dated 04-05-2015	Construction of Super Specialty Block at N.L.B Medical College, Jhansi and their maintenance.	0	117797600 SL 11 FY 2016-17	60150650 SL 6 FY 2017-18
7	Engineers India Ltd., IIT, Patna (A Govt. of India Undertaking) (Page 193 & Page 1529 Vol-IV)	LOA: A884/LOA/UK M/16-17/1001 Dated 27-10-2016	Composite work comprising of Architectural, Civil Structural, Electrical, Plumbing, Air-Conditioning and other associated works for new buildings at IIT, Patna.	0	86653043 SL 22 FY 2016-17	100504625 SL 13 FY 2017-18
8	The Executive Engineer, CPWD, NIT project Division, Adityapur, Jamshedpur. (Govt. of India) (Page 194 & Page 1724 Vol-V)	LOA: 23(25)/NITPD-JSR/2016-17/101-15(H) Dated 21-02-2017	Construction of 120 seated classroom, 36 Nos. and 120 Nos. faculty chambers (G+3) for NIT, Jamshedpur including internal water supply, Sanitary installation, Drainage, Development of site (incl), Internal Electrical installation and Fans, LAN Wiring, Rising Mains, Service Connection, Fire Alarm system, Fire Fighting system, Lifts, Street/compound lights, Solar Photovoltaic power generation system, SITC of 2 x 500 KVA D.G set for essential supply and Exit sign Board including Signage.	0	17148589 SL 43 FY 2016-17	10784168 SL 24 FY 2017-18
09	EA, Engg. RD PCED CPWD Patna - 23 (Govt. of Bihar) (Page 195 & Page 1788 Vol-V)	No.84(25)/PCED /2015/845 dated 07-09-2015	Construction of boys Hostel in the existing campus of NIT at Patna (SH). Electrical Distribution system and Electrical Bulk Services at NIT Patna - Balance Work.	0	30915187 SL 24 FY 2016-17	0
0	The Executive Engineer, ISER Kanchrapara Project Division, CPWD (W.B.) (Govt. of India) (Page 196 & Page 1828 Vol-V)	No.84 (Auditorium) ISER/EE/KPD /2014-15/218 Dated 27-03-2015	Construction of permanent campus of ISER - Kolkata, at Haringhata Kalyani dist, Nadia (WB) Phase - II, Package III Construction of animal House (G+1) house facility (single storied), utility block (G+1), auditorium (G+2) and student activity center (G+1). SH Building Portion including Internal Water supply, Sanitary installation, drainage, Internal Electrical installations, Fire Alarm, Fire Fighting.	19997321 SL 4 FY 2015-16	157218469 SL 6 FY 2016-17	12800000 SL 3 FY 2017-18
1	EE CPWD NIT PROJECT DIVISION Adityapur, Jamshedpur	Work order no. 23(25)/NITPD-JSR/2016-17/102-15(H) Dated 21-02-17 (Page 219 & 2656 Vol-V)	Construction of 120 Seated Classroom, 36 Nos & 120 Nos faculty chambers (G+3) for NIT, Jamshedpur including internal water supply, Sanitary installation, Drainage, Development of site (incl), Internal Electrical installation & Fans, LAN wiring Mains Service connections, Fire Alarm system, Fire Fighting system, Lifts Street /Compound light, Solar Photovoltaic Power Generation system SITC of 2x 500 KVA DO set for essential supply and Exit sign Board including	0	13014905 SL 41 FY 2016-17	0

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		Signage(Package-I)				
3	ODCEP WIS Hindon Ghazibhed Talpat	54(2)/WIS/TPD/2 015-16/02 Dated 06-01-2016 (Page 322)	Construction of Perimeter security wall and other security infrastructure at Talpat I AP Land	0	203310656 SL 13 FY 2016-17	280003436 SL 8 FY 2017-18
TOTAL				222424647/-	1280290171/-	704688877/-

[Signature]
16/11/2025
17/11/2025

15. Further, it is also claimed by the appellant that for the contracts executed by them as per Table B, which is also extracted hereunder, they have entered into agreement / work contract has been executed prior to 01.04.2015 and therefore, they are not liable to pay Service Tax: -

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Kamladityya Construction Pvt. Ltd . Vs Commissioner Ranchi**ANNEXURE – “B”****TABLE – “B”****DETAILS OF WORK CONTRACTS ENTERED INTO BY THE APPELLANT, PRIOR TO 01-03-2015**

Sl. No	Clients Name	Work Order No. / LOA No. / Dated	Particulars of Work	Value as per Bill			Remarks
				2015-16	2016-17	2017-18 (upto June)	
1	Ex. Engr PCD-II CPWD, Patna (Page 199 & Page 1832 Vol-V)	No.54 (B) JCD-8/11/154 Date d 31-01-2011	Construction of Type II 257 Nos. Type II-21 Nos. of SSB at Narkata Gang. Water supply, Sanitary Installation & External Installation	0	1960850 SL 24 FY 2016-17	8	By Government Work Order is prior to 01-03-2015, hence, exempted
2	The Executive Engineer, Dev Nagar Panchayat, New Delhi (Govt. of New Delhi) (Page 202 & Page 1979 Vol-V)	LOA-54(1)KAG, P.R.A.D.N.P. D/2012-13/16 Dated 12-12-2012	Redevelopment Scheme of Dev Nagar New Delhi (SH- Co-364 Nos. Type-II) Cms. Including Water Supply, Sanitary Installations and Internal Electrical Works, fire alarm & fire fighting system.	243877260 SL 8 FY 2015-16	21882919 SL 10 FY 2016-17	9	By Government Work Order is prior to 01-03-2015, hence, exempted
3	The Executive Engineer, Dabhi Police Station Complex, New Delhi, State, Municipality (Page 203 & Page 2013 Vol-V)	LOA-54(50)EE8P D B 132PWO/2012 Dated 30-01-2013	Deer Doyil Upadhyaya College at Sector-3, (Main College Building, Boys & Girls Hostels, Utility & Staff Cms. Including development works and Electrical Installations.	143914295+40243157+ 158942819 SL NO 8,10 AND 11 FY 2015-16	41909042 SL 8 FY 2016-17	0	By Government Work Order is prior to 01-03-2015, hence, exempted
4	The Executive Engineer, Kanchrapara Project Division, CPWD (W.B) (Govt. of India)	LOA-54 (Adm) (Block) /ISER/KPD /2013/283 Dated 12-02-2014 (Page 204 & Page 2135 Vol-V)	Construction of Administrative cum Academic complex of ISER Kolkata, Phase II, including Internal Water Supply, Sanitary Installation, Drainage, Internal Electric Installations, Fire Alarm, Fire Fighting and Lift	163311095 SL 4 FY 2015-16	124575095 SL 6 FY 2016-17	17512950 SL 3 FY 2017-18	By Government Work Order is prior to 01-03-2015, hence, exempted

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		No 34 (Faculty Housing) ISE R/EEKPD/20 14-15/089 Dated	Construction of permanent campus of ISER Kolkata, Phase -II, Package-2 Construction of faculty Housing (56nos) quarters in 3 blocks, 2 blocks, G+4 each & 1 block Silt -4,SH Building Portion including Internal Water supply, Sanitary Installation, drainage, Internal Electrical Installations, Fire Alarm, Fire Fighting and Lift.	9249612 SL 4 FY 2015-16	159384143 SL 6 FY 2016-17	6588156 SL 3 FY 2017-18	By Government Work Order is prior to 01-03- 2015, hence, exempted
		54(Girls Hostel) ISE R/EEKPD/201 4-15/403 Dated 03-06- 2014 (Page 206)	Construction of Permanent campus of ISER - Kolkata, at Haringhata Kalyani dist. Nadia (WB) Phase - II, Package I Co of Girls hostel, Guest House and Director Banglow. WB SH. Building Portion including Internal Water supply, Sanitary Installation, drainage, Internal Electrical Installations, Fire Fighting, Fire Alarm, and Lift.	102560005 SL 4 FY 2015-16	93933644 SL 6 FY 2016-17	7674326 SL 3 FY 2017-18	By Government Work Order is prior to 01-03- 2015, hence, exempted
5	Chief Mechanical Engineer (WP, Workshop Projects Organisation, Patna, Indian Railway Govt. of India Railway (Page 207 & Page 2299 Vol-V)	LOA- 2008/Worksh op Project (CRPW/ Engg/WT-02 (open) 818 Dated 28-08- 2013 [STAMPE D]	Construction of 272 Unit Type- II, 52 unit Type- III, 24 unit Type-IV, 5 units Type-V and 01 unit Type-VI quarters, Health unit, Officers Rest House and Club, Roads, Drains, Electric Sub Station (Civil works), sanitation and water supply arrangements and other miscellaneous works etc.	312043427 SL 16 FY 2015-16	215401720 SL 16 FY 2016-17	52369997 SL 10 FY 2017-18	By Government Work Order is prior to 01-03- 2015, hence, exempted
6	Infrastructure Development Authority, Patna (Govt. of Bihar) (Page 209 & Page 2378 Vol-V)	LOA- 22/06/TP04 Dated 12-06- 2013	Construction of combined Agriculture Building, Mithapur, Patna.	6460264 SL 23 FY 2015-16	66477527 SL 21 FY 2016-17	57816030 SL 12 FY 2017- 18	By Government Work Order is prior to 01-03- 2015, hence, exempted.

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8	The Executive Engineer, Central Public Works department, Patna (Govt. of Bihar) (Page 210 & Page 2420 Vol-V)	LOA-54(402)/Pm-12012 /125-34 Dated 10-01-2012	General Pool Office Accommodation at Digha, Patna. Internal Water Supply, Sanitary Installation, Drainage & Internal Electrical Installation.	39549060		7290069	By Government Work Order is prior to 01-03-2015, hence, exempted
				SL 26 FY 2015-16	0	SL 15 FY 2017-18	
8	EXECUTIVE ENGINEER, NIT PROJECT DIVISION, CPWD PATNA (Page 211 & Page 2461 Vol-V)	Work order no. 54(1)/NITPY 2014/903-13 Dated 24-11-2014	Construction of Boys Hostel (G+10) new Boys Hostel (G+3) & Girls Hostel (G+5) in the Existing Campus of NIT at Patna. Internal Water supply, Sanitary Installation, Drainage & Internal Electrification	24500177	225888609	41458831	By Government Work Order is prior to 01-03-2015, hence, exempted
				SL 25 FY 2015-16	SL 25 FY 2016-17	SL 17 FY 2017-18	
9	The Executive Engineer, ISMU Project Division, CPWD, Dhanbad. (Govt. of India work)	54(85)EE /ISMUProj Div/1409 Dated 06-02-2014 (Page 212 & Page 2467 Vol-V)	Construction of 600 Room (1000 seats) Girls Hostel for ISM at Dhanbad including Internal Water Supply, Sanitary Installation, Drainage, Civil Development, Internal Electrical Installations and Fan.	157098963	217813870	97213574	By Government Work Order is prior to 01-03-2015, hence, exempted
				SL 35 FY 2015-16	SL 36 FY 2016-17	SL 20 FY 2017-18	
9	The Executive Engineer, ISMU Project Division, CPWD, Dhanbad. (Govt. of India work)	54(23)EE /ISMUProj Div/AB/10/05 Dated 03.01.2011 (Page 213)	Construction of Academic Complex (Seven Storeyed) for ISMU at Dhanbad	50704009	0	0	By Government Work Order is prior to 01-03-15, hence, exempted
				SL 35 FY 2015-16			
9	The Executive Engineer, ISMU Project Division, CPWD, Dhanbad. (Govt. of India work)	54(32) EE/ISMU proj Div/A B/11/145-196 Dated 08-03-2011 (Page 214)	Construction of central library for ISMU at Dhanbad. Internal water supply, sanitary installation, drainage and internal electrical installation.	23621123	45423123	0	By Government Work Order is prior to 01-03-2015, hence, exempted
				SL 35 FY 2015-16	SL 36 FY 2016-17		

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		54(78) EE/SMU proj Div/1408 Dated 06-02-2014 (Page 215)	Construction of Central Research Facility Complex (G-7) at ISM Dhanbad including Internal Water Supply, Sanitary Installation, Drainage, Civil Development, Internal Electrical Installations, Fans & Fittings, Fire Alarm System, Fire Fighting System and Passenger Lifts.	71410606 SL 35 FY 2015-16	38165768 SL 36 FY 2016-17	0	By Government Work Order is prior to 01-03-2015, hence, exempted
10	The Executive Engineer, Building Construction Deptt. Building Div-1, Ranchi. (Govt. of Jharkhand)	LOA-1391 Dated 06-06-2011 (Page 216 & Page 2544 Vol-V)	Construction of various Building of Hotel Management Institute at Brambay (including P.H.E & Electrification work) Ranchi.	18307450 SL 38 FY 2015-16	52235863 SL 39 FY 2016-17	0	By Government Work Order is awarded prior to 01-03-2015, hence, exempted
11	The Executive Engineer, Patliputra Bhawan Division, Patna (Govt. of Bihar)	LOA-2138 Dated 26-06-2013 (Page 217 & Page 2720 Vol-V) [STAMPE D]	Construction of proposed building for Nirajan Bhawan, Patna	324087061 SL 18 FY 2015-16	0	0	By Government Work Order is awarded prior to 01-03-2015, hence, exempted
12	The Executive Engineer (E), IBFRLD, CPWD, Guwahati.	LOA 54(3)/BBFL D/Guwahati/2 012-13/207 Dated 25-10-2012 (Page 218 & Page 2654 Vol-V)	Providing Flood Lighting along Indo-Bangladesh Border in Guwahati sector of Assam. Supplying and Installation of Poles, UG Cables, Fittings and MV Panel etc. in Tistapada, Saitanbadi & Mantrichar BOPs, 11.50 Km.)	1634757 SL 41 FY 2015-16	0	0	By Government Work Order is awarded prior to 01-03-2015, hence, exempted
13	SAIL BOKARO STEEL PLANT, BOKARO STEEL CITY	BSUT & CIVIL 5145 AGT 1196 Dated 27-09-07 (Page 219 & Page 2655 Vol-V)	Civil, Structural, Pipes and valves, dismantling, rerouting/diversion work for expansion of slag yard no 2 of SMS II of Bokaro Steel Plant of Bokaro Steel city	0	5873550 SL 42 FY 2016-17	0	By Central PSU Work Order is awarded prior to 01-03-2015, hence, exempted
14	Project Manager MAP, Station Head Quarters Mamun Military Station	W.O. No. 01 Dated 26-05-2014 (Page 221 & Page 2720 Vol-V)	Construction of Residential Accommodation at Mamun (Pocket IV)	624829500 SL 15 FY 2015-16	34505550+ 81997300 SL 16 & 17 FY 2016-17	35343550 SL 9 FY 2017-18	Government Structure (Reference work)

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	Ex Engineer (Elec) B/FED, CPWD, Bhubaneswar - 20	W.O. 54(112)/CPM /EE(E)/IT/BB SR/2013/511 Dated 11-11- 2013 (Page 223 & Page 2772 Vol- V)	Supplying and installation of Cubical Type Panel Board, Fidder Pillar and Supplying and laying of UG Cable for Service Connection and street light for Boy's Hostel, Staff Community Centre, Shopping Convenient, Guest House & Grade-C Quarters at IIT campus Argul, Bhubaneswar	0	2693279 SL 3 FY 2016-17	0	By Government Work Order is prior to 01-03- 2015, hence, exempted
16	Nagar Palik Nigan, Khandwa (M.P)(Govt of M.P) (Page 1832 Vol-V)	WO- LON/VOISE (2011/ 20 Dated 03-02- 2011	Under the Integrated housing and <u>Slum</u> <u>development</u> <u>program</u> Scheme. Construction of Houses, Community hall and internal electrification work.	6782688 SL NO 3 FY 2015-16	0	0	Municipal Corporation Work Order is prior to 01-03-2015, hence, exempted
17	New Delhi Municipal Council, Vidyut Bhawan, New Delhi. (Govt. of New Delhi) (Page 1939 Vol-V)	LOA- EE(C- II)/D977-579 Dated 22-11- 2010 Agreement No. 4EE(C- II)/AB/2010- 11 Dated 16- 08-2011	Construction of Type-I Staff Housing Complex at Bapu Dham, St. Martin Marg, Chandigarh, New Delhi.	1316618 SL 9 FY 2015-16	8358048 SL 9 FY 2016-17	4723402 SL 5 FY 2017- 18	Municipal Corporation Work Order is prior to 01-03-2015, hence, exempted
				9464074 SL 7 FY 2015-16	0	0	
18	The Executive Engineer-II, Chandigarh Housing Board, Chandigarh. (State) (Page 2085 Vol-V)	LOA-HBEE- II/2014/ 899 Dated 21-4- 2014 & W.O. No. HBEE-I/ 2014/1111 Dated 21-5- 2014 LOA- HBEE- II/2014/ 732 Dated 21-05- 2014 & W.O. No. HBEE- II/2014/732 Dated 21-5- 2014	Construction of 1536 Small Flats (Two Room) (Gr-I) at Maloya-I, Chandigarh. (Composite Work)(Construction of 1216 Small Flats (Two Room) (Gr-II) at Chandigarh (Composite Work)	509584914 SL 14 FY 2015-16	55495583 SL 15 FY 2016-17	0	By Government (i) Project under JNNURM, hence exempted under Sl.No.13 of Notification No.25/2012-ST dated 20-06-2012 (ii) Work Order is prior to 01-03- 2015, hence, exempted
19	Unity Infraprojects Pvt. Ltd, Mumbai (Page 2773 Vol-V)	Agreement no. 563 Dated 29-1- 2014 (Page 224) [STAMPE D]	Sub Contract of Construction of 2000 units of boys hostel at ISMU, Dhanbad.	136259730 SL 13 FY 2015-16	82540650 SL 14 FY 2016-17	0	Government Work Order is awarded prior to 01-03-2015 back to back, hence, exempted

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20	Project Director, Army Welfare Housing Organisation, Belgaum (Page 1377 & Page 1365 Vol-V)	WGS-003903/053/AMHCO/2016/2 (Dated 01-01-2013)	Construction of Residential Project at Belgaum, CA No. AMHCO/2016/2/03/2012	7863030 SL NO 8 FY 15-16	18525378 SL 7 FY 2015-17	13033000 SL 4 FY 2017-18	If Government Work Order is prior to 01-03-2016, exempted
21	Kupit Elegg Municipal Corporation, Jalgaon, MP (Page 3900 & Page 1338 Vol-V)	WGS- No. MUM/2015/10 (Dated 27-01-2011)	Construction of House (2+2) & relative site development of Basse, Mohana, Chausani, Mahana (Account: J & Chausani) (272 unit) Total 788 project estimate site work at Chausani, J & Chausani, Mahana, 2015/2016	4053340 SL 12 FY 2015-16	0	0	Municipal Corporation Work Order is prior to 01-03-2016, exempted
22	Arvinder Division (Pathankote)		(Not relevant to instant proceeding)	54883211 SL 1 FY 15-16	8372077 SL 1 FY 2015-17	0	Pathankote Excluded in OIO
23	Madhupur Central Division (Pharankote)		(Not relevant to instant proceeding)	0	7355414 SL 2 FY 2015-17	2	Pathankote Excluded in OIO
TOTAL				362122890	181834180	362074615	

[Signature]
22/01/2025

16. We find that the demands have been raised against the appellant on the basis of Form 26AS. Therefore, it is required to correlate the demand as per details of the work orders and the Form 26AS. In these circumstances, it would be in the interest of justice to remand the matter back to the adjudicating authority, to verify the claim of the appellant by correlation of Form 26AS and the work orders executed by the appellant.

17. Therefore, we set aside the impugned order and remand matter back to the adjudicating authority, to verify the claim of the appellant as per Table A and Table B hereinabove, which is to be compared with the work orders and the Form 26AS, to find out whether the claim of the appellant is correct or not.

18. With regard to transportation service, the said issue is also remanded back to the adjudicating authority to verify the facts as to whether on railway freight, the claim by the appellant that the railways

has paid Service Tax, is correct or not, whether for goods transported through private vendors, the goods were transported to the appellant along with transportation charges/freight or not and also whether any consignment note has been issued to the appellant or not.

19. Further, with regard to Royalty charges, we find that the said issue is clearly covered by the decision of this Tribunal in the case of *Tirupati Builders Pvt. Ltd. v. CCE reported in 2025 [VIL-1280-6103-ST]*. Wherein it has been held that no tax can be demanded on Royalty paid to the government for assignment of rights to use natural resources where rights were assigned before 01.04.2016. In this regard, it is to be examined by the adjudicating authority as to whether the rights to use natural resources by the appellant were allowed prior to 01.04.2016 or not.

20. In these terms, we dispose of the appeal by way of remand, keeping all issues open.

(Operative part of Order was pronounced in Open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

rkp