

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA
REGIONAL BENCH – COURT NO.2**

Service Tax Appeal No. 76136 of 2024

(Arising out of Order-in-Appeal No. 115/JSR/2024 dated 28.06.2024 passed by Commissioner (Appeals), of CGST & Central Excise, Ranchi.)

M/s Kalyan Das & Anjan Das,
(154, New Baradwari, Sakchi, Jamshedpur-831001)

...Appellant

VERSUS

Commissioner of CGST & Central Excise, Jamshepur,
(Outer Circle Road, Bistupur, Jamshedpur-834002)

...Respondent

..
APPERANCE :
None, for the Appellant
Shri P. Halder, Authorized Representative for the Respondent

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

FINAL ORDER No.76031/2026

DATE OF HEARING : 04.08.2026
DATE OF DECISION : 04.08.2026

PER R. Muralidhar :

Based on the Income Tax returns and Form 26 AS, for the period 2012-13 and noting that the appellant has received Rs.13,50,000/- as consideration, a Show Cause Notice was issued by the Department on 14.11.2017 demanding Service Tax of Rs.1,66,860/-. The appellant has submitted that the premises were rented out to the Commissioner of Customs and Central Excise, Jamshedpur, and the appellant has not charged any Service Tax on them. After receiving the notice, the appellant has raised on Supplementary Invoice 0001/1819 dated 6.01.2018, claiming Service Tax amount of Rs.1,66,860. But even as on the date of Personal Hearing before the Adjudication Authority, the appellant had not received any amount from the Department.

2. The adjudicating authority has confirmed the demand, which stands affirmed by the Commissioner (Appeals). Being aggrieved, the appellant is before the Tribunal.

3. The Learned A.R. appearing on behalf of the Revenue reiterates the findings of the lower authorities.

4. I have gone through the appeal papers and the details contained in the appeal paper book filed by the appellant. I find that the appellant has leased out the premises to the office of the Commissioner of Central Excise, Jamshedpur and has charged Rs.13,50,000/- as rent and has not charged any Service Tax. It is a very strange case where the premises were leased out to Commissioner of Central Excise who would know that such leasing out of the property would call for Service Tax payment. They could have guided him to charge the Service Tax, which has not been done in this case.

5. On the other hand, they have waited for about four years and then issued the Show Cause Notice in November 2017 invoking the extended period to confirm the demand. It is also on record that the appellant after receiving the Show Cause Notice has raised a supplementary invoice on the office of the Commissioner of Central Excise, Jamshedpur for Rs.1,66,860/- which has not been paid to him so far. This is a clear case of violation by the Department and not any

Service Tax Appeal No. 76136 of 2024

violation on the part of the appellant. I do not find that any case of suppression has been laid out against the appellant.

6. Accordingly, I set aside the impugned order on account of time bar and allow the appeal filed by the appellant. The appeal stands allowed. The appellant would be eligible for consequential, relief if any as per law.

(Dictated and pronounced in the open court)

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

Tushar Kr.