CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH

Service Tax Appeal No. 86205 of 2015

(Arising out of Order-in-Appeal No. PUN-EXCUS-001-APP-215-14-15 dated 25.02.2015 passed by the Commissioner of Central Excise (Appeals), Pune-I.)

M/s. Aamby Valley Ltd. ....Appellant
Aamby Valley City, Site Office Complex,
Ambavane, Taluka Mulshi,
Pune- 410 401

VERSUS

Commissioner of Central Excise, Pune-I ....Respondent
ICE House 41-A, Sasson Road,
Opposite Wadia College,
Pune – 411 001

AND

Service Tax Appeal No. 86206 of 2015

(Arising out of Order-in-Appeal No. PUN-EXCUS-001-APP-215-14-15 dated 25.02.2015 passed by the Commissioner of Central Excise (Appeals), Pune-I.)

M/s. Aamby Valley Ltd. ....Appellant
Aamby Valley City, Site Office Complex,
Ambavane, Taluka Mulshi,
Pune- 410 401

VERSUS

Commissioner of Central Excise, Pune-I ....Respondent
ICE House 41-A, Sasson Road,
Opposite Wadia College,
Pune – 411 001

APPERANCE:

Shri S.S. Gupta, Advocate for the Appellant

Shri Dilip Shinde, Assistant Commissioner, Authorised Representative for the Respondent

CORAM:

HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)
HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

FINAL ORDER NO. A/86866-86867/2021

Date of Hearing: 13.09.2021
Date of Decision: 13.09.2021

PER: DR. SUVENDU KUMAR PATI

Demand of Service Tax on 'Event Management Services' along with interest and penalty from the appellant that was confirmed by the Commissioner (Appeals) to the denial of appellant that the activities undertaken by it was not falling under the definition of 'Event Management Services' under Section 65(40) of the Finance Act, 1994 has brought the dispute to this present forum.

2. Facts of the case, in a nutshell, is that appellant M/s. Aamby Valley Ltd., Pune, a registered Service Tax assessee, was engaged in providing various services including organising adventures sports activities, water sports activities etc. Vide show-cause notice dated 03.10.2012 service tax to the extent of Rs.21,96,631/- for the period 2010-11 and show-cause notice dated 16.10.2012 for Rs.15,00,547/- for the period 2011-12 were issued proposing service tax demand alongwith interest and penalty under Section 76, 77 and 78 of the Finance Act, 1994. Adjudicating Authority vide Order-in-Original dated 23.10.2013 confirmed the service tax demand of Rs.36,97,178/- under Section 73(1) alongwith interest under Section 75 and penalty of Rs.30,000/- under Section 77(2) as well as penalty of Rs.36,97,178/- under Section 78 of the Finance Act, 1994. Appellant challenged the same order before the Commissioner (Appeals) who allowed the appeal in part by modifying the Order-in-

Original in extending cum-tax benefit and reducing penalty to Rs.10,000/- in his order dated 25.02.2015. Appellant is before us challenging the confirmation part of the order of the Commissioner (Appeals).

3. We have heard the matter on the other day and it was brought to our notice that for the earlier period concerning the same issue, this Tribunal has remanded the matter back to the Original Adjudicating Authority for re-adjudication vide its order dated 07.04.2017. Therefore, in order to ensure consistency and predictability of the Tribunal's order on the issue and in due regard to the judicial propriety, we allow the appeal by way of remand to the Original Adjudicating Authority in terms of the order passed by this Tribunal on dated 07.04.2017 for the earlier period.

(Pronounced in open court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

(Sanjiv Srivastava)
Member (Technical)

Prasad