CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH

SERVICE TAX APPEAL NO: 85479 OF 2017

[Arising out of Order-in-Original No: 18/ST/NGP-II/2016/C dated 15th December 2016 passed by the Commissioner of Central Excise & Customs, Nagpur – II.]

Jaika Motors Pvt Ltd
Jaika Building, Commercial Road, Civil Lines
Nagpur - 440001 … ***Appellant***

versus

Commissioner of Customs, Central Excise & Service Tax
Nagpur – II
Telangkhedi Road, Civil Lines, Nagpur - 440001 ***…Respondent***

APPEARANCE:

Shri Shailendra Jain, Chartered Accountant for the appellant

Shri Adeeb Pathan, Deputy Commissioner (AR) for the respondent

CORAM:

HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)
HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO: 85284/2025

DATE OF HEARING: 12/02/2025
DATE OF DECISION: 12/02/2025

PER: C J MATHEW

The appellant herein is before us with challenge to tax liability of ₹ 2,78,35,520, charged on them as provider of 'business auxiliary service' for the period from 1st April 2014 to 31st March 2015, under section 73 of Finance Act, 1994, along with interest thereon under section 75 of Finance Act, 1994, and attendant penalties. The demand was raised on the 'incentive' accorded to them as dealer by M/s Tata Motors Ltd, the automobile manufacturer.

2. Learned Chartered Accountant appearing for the appellant submitted that final order[1] of the Tribunal in *Jaika Motors Ltd v. Commissioner of Central Excise, Nagpur – II* disposing off appeal[2] against order[3] of Commissioner of Customs & Central Excise, Nagpur – II for the period 2013-14 and, final order[4] of the Tribunal, in *Jaika Motors Ltd v. Commissioner of Central Excise, Nagpur*, disposing off appeal[5] against order[6] of Commissioner of Central Excise, Nagpur have settled the issue.

3. We have heard Learned Authorised Representative.

4. The decision of the Tribunal in *re Jaika Motors Ltd* has referred to the decision in their own case, which, by relying upon the decision of the Tribunal in *Commissioner of Service Tax, Mumbai – I v. Sai Service Station Ltd [2014 (35) STR 625 (Tri.-Mumbai)]*, held that.

> *'4. We have perused the facts of the case and legal*

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[1] [no. 86999/2023 dated 16th October 2023]
[2] [service tax appeal no. 85373 of 2016]
[3] [order-in-original no. 47/ST/NGP-II/2015/C dated 30th November 2015]
[4] [no. A/86492/2018 dated 23rd May 2018]
[5] [service tax appeal no. 85314 of 2014]
[6] [order-in-original no. 28/ST/2013/C dated 28th October 2013]

> *position on the similar issue. We find that the issue is squarely covered by the decision of Tribunal in Appellant's own case by Final Order No. A/9365455/16/STB wherein the service tax demand was set aside by the Tribunal by relying upon its order in case of Sai Service Station 2014 (35) STR 625 (TRI) and My Car Pvt. Ltd. 2015 (40) STR 1018 (TRI–DEL) has set aside the demands.*
>
> *5. We therefore find that the demand against the Appellant are not sustainable. We therefore set aside the impugned order and allow the appeal with consequential reliefs, if any.'*

leaving no scope for any further arguments.

5. Accordingly, the impugned order is set aside to allow the appeal.

(Operative part of the order pronounced in the open court on 12th February 2025)

(AJAY SHARMA)
Member (Judicial)

(C J MATHEW)
Member (Technical)

**/as*