

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
MUMBAI
REGIONAL BENCH
COURT NO.1**

Service Tax Appeal No. 85340 of 2016

(Arising out of Order-in-Original No. 48/ST/NGP-II/2015/C dated 30.11.2015 passed by the Commissioner of Central Excise & Customs, Nagpur)

Shri Mahesh Deodutta Gupta

Appellant

Gupta House, R.N. Tagore Marg,
Civil Lines, Nagpur 440 001.

Versus

Commissioner of Central Excise, Nagpur

Respondent

P.O. Box 81, GST Bhavan, Civil Lines,
Telangkhedi Road, Nagpur 440 001.

Appearance:

Shri P.V. Sadavarte, Advocate, for the Appellants

Shri SBP Sinha, Authorised Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

Date of Hearing: 09.01.2026

Date of Decision: 09.01.2026

FINAL ORDER No. 85215/2026

PER: S.K. MOHANTY

Heard both sides and examined the case records.

2. Appellant has challenged the impugned order dated 30.11.2015, confirming the service tax demand of Rs.54,19,492/- on the ground that the said confirmed demand is not payable by the appellant for alleged rendition of service under the category of renting of immovable service. However, on examination of the case records, more particularly show cause notice dated 16.10.2014 and paragraphs 17 and 18 in the adjudication order, we find that the appellant had accepted its liability for payment of service tax on the rent received from the tenant. Since the appellant had not contested such liability before the lower authorities and had accepted the service tax liability as payable on the provision of taxable service, we are of the view that the appeal filed by the appellant cannot be entertained at this juncture, for a decision on

merits, contrary to the stand taken by it during the proceedings before the lower authority.

3. Therefore, we do not find any merits in the appeal filed by the appellant and accordingly, the same is dismissed.

(Order dictated in the open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

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