CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI.

PRINCIPAL BENCH,
COURT NO. III

SERVICE TAX APPEAL NO. 52300 OF 2019

[Arising out of the Order-in-Appeal No. 33-36/ST/DLH/2019 dated 28/05/2019 passed by The Commissioner (Appeals-I), C. Ex., Delhi, New Delhi.]

M/s Shubham Electricals, **......Appellant**
C-240, 2nd Floor, Vivek Vihar, Phase-I,
Delhi – 110 095.

Versus

Commissioner (Appeals – I), **....Respondent**
C. Ex., Delhi,
Room No. 134, Central Revenue Building,
Indraprastha Estate, New Delhi – 110 002.

WITH
SERVICE TAX APPEAL NO. 52301 OF 2019

[Arising out of the Order-in-Appeal No. 33-36/ST/DLH/2019 dated 28/05/2019 passed by The Commissioner (Appeals-I), C. Ex., Delhi, New Delhi.]

M/s Shubham Electricals, **......Appellant**
C-240, 2nd Floor, Vivek Vihar, Phase-I,
Delhi – 110 095.

Versus

Commissioner (Appeals – I), **....Respondent**
C. Ex., Delhi,
Room No. 134, Central Revenue Building,
Indraprastha Estate, New Delhi – 110 002.

AND
SERVICE TAX APPEAL NO. 52305 OF 2019

[Arising out of the Order-in-Appeal No. 33-36/ST/DLH/2019 dated 28/05/2019 passed by The Commissioner (Appeals-I), C. Ex., Delhi, New Delhi.]

M/s Shubham Electricals, **......Appellant**
C-240, 2nd Floor, Vivek Vihar, Phase-I,
Delhi – 110 095.

Versus

Commissioner (Appeals – I), **....Respondent**
C. Ex., Delhi,
Room No. 134, Central Revenue Building,
Indraprastha Estate, New Delhi – 110 002.

APPEARANCE:

Shri A.K. Batra and Ms. Sakshi Khanna, Chartered Accountant for the appellant.
Shri Vivek Kumar Jain, Authorized Representative for the Department

CORAM:
HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)

FINAL ORDER NO. 50146-50148/2026

DATE OF HEARING : 13.10.2025
DATE OF DECISION: 22.01.2026

P.V. SUBBA RAO

M/s Shubham Electricals[1] filed these appeals to assail the order-in-appeal dated 28.05.2019[2] passed by the Commissioner (Appeals-I), C. Ex., Delhi in which he allowed the appeals filed by the appellant partly and dropped the demand/interest/penalties imposed by the Additional Commissioner for the period 01.04.2011 to 30.06.2012, but rejected the appeals on merits for the period 01.07.2012 to 31.03.2015.

2. The appellant is a proprietorship concern registered with the service tax department engaged in providing 'Works Contract Services'. During enquiry conducted by the Anti-Evasion Branch of the Service Tax Commissionerate, it was found that the appellants had provided taxable services in respect of Common Wealth Games and were also engaged in

1. **Appellant**
2. **impugned order**

providing taxable services in respect of erection, commissioning and installation and maintenance and repair services to various clients, but were neither registered with the department in respect of those services nor paid any service tax on the services provided. Accordingly, show cause notice dated 21.10.2011 covering the period 2006-2007 to 2010-2011 was issued to the appellant, which was confirmed by the Additional Commissioner by order-in-original dated 18.01.2013. The Commissioner (Appeals) has dropped this part of the demand and there is no appeal by the Revenue against it.

3. Subsequently, on the same issue department issued further show cause notices dated 17.01.2013, 16.05.2014, 27.03.2015 and 31.03.2016 for different financial years. These four show cause notices pertain to the period after 01.07.2012. Before 01.07.2012, service tax could be levied only on taxable services rendered. From 01.07.2012 service tax became leviable on any service rendered except those services which are in the negative list. It is not the case of the appellant that its services were under negative list. However, it is the case of the appellant that the services rendered by it after 01.07.2012 were exempted by Notification No. 25/2012-ST dated 20.06.2012 (Entry No. 12a, 12c and 12f). This notification reads as follows :-

> "In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to

as the said Act) and in supersession of notification number 12/2012-Service Tax, dated the 17th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 210(E), dated the 17th March, 2012, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the following taxable services from the whole of the service tax leviable thereon under section 66B of the said Act, namely :-

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12. Services provided to the Government, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of -

(a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;

(b) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);

(c)a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment;

(d) canal, dam or other irrigation works;

(e) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal; or

(f) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in the *Explanation* 1 to clause 44 of section 65B of the said Act;

4. The appellant's submission is that it had rendered these services to Government buildings which were of non-commercial nature and, therefore, they were exempted from payment of service tax. The Additional Commissioner as well as the Commissioner (Appeals) rejected this contention on the ground that the appellant had not provided documentary evidence, such as, running account bills, sales invoices, ledgers, work completion certificates, etc. The relevant portion of the impugned order is as follows :-

> "13. The A.A. vide the impugned order held that the appellants had failed to submit the documentary evidence such as running account bills, sales invoices, bank account & ledgers, work completion certificate from the various Government authorities to prove that the services provided were exempted as per Notification No. 25/2012 ibid and so the contention of the appellants cannot be sustainable.
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> 14. The Government authority is defined under para 2 (5) of the Notification 25/2012-ST which was also amended vide Notification 02/2014-ST dated 30.01.2014. This authority is defined to be one carrying out any function entrusted to a municipality. Clearly thus all these bodies are neither Government itself, nor Government or local authorities. On the one hand appellants claim that they had carried out works contract and erection and commissioning activities in various buildings and new flats, on the other hand they claim the benefit for management, maintenance or repair of Government buildings under retrospective amendment to Section 98 of the Finance Act, 1994. Clearly, the nature of activities undertaken is no properly explained and understood by appellants themselves. Further, it is also clear that they had not undertaken work for Government buildings only. They themselves have agreed that they paid tax for DDA projects but the amount paid is not clearly correlatable to service charges".

5. Learned counsel for the appellant submits that it has all the relevant documents to establish that it was entitled to Notification No. 25/2012 (Sl. No. 12a, 12c and 12f) and which it has placed on pages 192-232 of the appeal.

6. In view of the above, we find that the lower authorities did not get an opportunity to examine the documents now presented by the appellant. In our considered view, the

original authority should get an opportunity to examine the documents and pass a reasoned order.

7. All appeals are allowed by way of remand to the Additional Commissioner who shall, after giving the appellant an opportunity to present all evidence and pass an appropriate order.

(Order pronounced in open court on 22/01/2026.)

(BINU TAMTA)
MEMBER (JUDICIAL)

(P.V. SUBBA RAO)
MEMBER (TECHNICAL)

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