

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench at Ahmedabad**

REGIONAL BENCH-COURT NO. 3

Service Tax Appeal No. 11757 of 2019- DB

(Arising out of OIO-VAD-EXCUS-001-COM-01-02-19-20 dated 03/05/2019 passed by the Commissioner of Central Excise, Customs and Service Tax-Vadodara-I)

Shashi Catering Services

201, Alakananda Commercial Complex,
Opp. Petrol Pump, Mujmahuda
Vadodara, Gujarat

..... Appellant

VERSUS

COMMISSIONER OF C.E. & S.T.-Vadodara-I

1st Floor...Central Excise Building,
Race Course Circle,
Vadodara, Gujarat- 390007

.....Respondent

APPEARANCE:

Shri Dhruvank Parikh, Chartered Accountant for the Appellant

Shri M P Solanki, Assistant Commissioner (AR) for the Respondent

CORAM:

HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA

HON'BLE MEMBER (TECHNICAL), MR. SATENDRA VIKRAM SINGH

Final Order No. 10450/2025

DATE OF HEARING: 03.06.2025

DATE OF DECISION: 03.06.2025

SOMESH ARORA

The learned Advocate points out that the legal issue involved in this case is whether an outdoor caterer who provides services in a factory is eligible to exemption Notification No. 25/2012-ST dated 20.06.2012 vide Sr. No. 19 read with Sr. No. 19A from service tax or not? The department is of the view that the exemption is available to canteen only and therefore the same can be claimed only by the factory and not by the outdoor caterer who is running their canteen.

2. The learned Counsel seeks to rely upon the decision of this Bench (different constitution) in the matter Narmada Caterers Vs. Commissioner of Central Excise & Service Tax, Vadodara-II dated 22.07.2024 vide final order No. 11593/2024.

3. Learned AR finding that the matter has been resolved as a legal issue agrees that the matter is covered. However, he reiterates the finding of the lower authority.

4. We find that the issue is no more res-integra and has been decided as a legal issue in the aforesaid decision. Therefore, in view of the same, the appeal is liable to be allowed. Appeal is allowed.

(Dictated and pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)