

**Secy., Town Hall Committee, Vs. Commr. of C. Ex.**

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**Court : Customs Excise and Service Tax Appellate Tribunal CESTAT**

**Decided On : Jun-01-2006**

**Reported in : (2006)(106)ECC181**

**Judge : S Peeran, J T T.K.**

**Appellant : Secy., Town Hall Committee,**

**Respondent : Commr. of C. Ex.**

**Judgement :**

1. The appellants are seeking waiver of pre-deposit of Rs. 1,53,726/- being the Service tax confirmed in the matter. The appellant is Mysore City Corporation. They have built a Town Hall which had been built more than a century ago for the needs of public to hold meetings and conduct cultural programmes. The Revenue has proceeded to consider the Town Hall of Mysore City Corporation as "Mandap Keeper" in terms of Section 65(67) of the Finance Act, 1994. The appellants are contesting this issue on the ground that a public hall cannot be considered as a Mandapam, as no marriage functions takes place but it is only provided to the public for conducting cultural programmes, political functions and events, which on no account can-be considered to be as a Mandapam where marriage functions takes place.

2. Heard learned advocate who appeared for the appellant. She took us through the grounds of appeal and stay application and pointed out to several rulings which are in supportive of their case. They have also pleaded time bar in the

matter.

3. The learned JCDR prays for putting the appellants on terms, as they are not pleading financial hardship.

4. On a careful consideration, we are of prima facie consideration that a Town Hall built by Mysore City Corporation for holding public functions, which includes cultural and political functions, cannot be considered as "Mandap Keeper". The activities carried out in the Town Hall do not come within the ambit of "Mandap Keeper". The appellants are also relying on large number of judgments including the decision of Calcutta High Court rendered in the case of Dalhousie Institute v. Asst Commissioner, Service Tax Cell and Board's Circular No. 332/82/97-TRU, dated 24-9-1997. On perusal of the judgment and the Board's Circular, the appellants are likely to succeed in the matter, hence the stay application is allowed granting full waiver of pre-deposit and staying its recovery till the disposal of the appeal. Appeal to come up in its turn.

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