

GST/Service Tax: Where assessee, an Agricultural Produce Market Committee, was established to regulate sale of agricultural produce in notified markets and it let out land and shops to traders and collected allotment fee/lease amount for such land/shop and Tribunal held that assessee was liable to pay service tax under category of 'renting of immovable property service' for period upto 30-6-2012, SLP was granted

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[2018] 93 taxmann.com 70 (SC)

SUPREME COURT OF INDIA

Krishi Upaj Mandi Samiti Sikar

v.

Commissioner of Central Excise & Service Tax*

J. CHELAMESWAR AND SANJAY KISHAN KAUL, JJ.
CIVIL APPEAL DIARY NO(S). 11064, 11067 AND 11071 OF 2018†
APRIL 23, 2018

Classification of services - Section [65\(90a\)](#), read with section [65\(105\)\(zzzz\)](#), of the Finance Act, 1994 - Renting of immovable property - Assessee, an Agricultural Produce Market Committee, was established by Rajasthan State Government under provisions of Rajasthan Agricultural Produce Markets Act, 1961 to regulate sale of agricultural produce in notified markets - It let out land and shops to traders and collected allotment fee/lease amount for such land/shop - Tribunal held that assessee was liable to pay service tax under category of 'renting of immovable property service' for period upto 30-6-2012 - It further held that for period from 1-7-2012 (Negative List Regime), assessee was not liable to pay service tax under said entry in respect of shed/shop/premises leased out to traders/others for storage of agricultural produce in market areas - Whether SLP filed by assessee against order of Delhi Bench of Tribunal was to be granted - Held, yes [Para 2][In favour of assessee]

CASE REVIEW

Krishi Upaj Mandi Samiti v. CCE&ST [\[2017\] 84 taxmann.com 160/63 GST 397 \(New Delhi - CESTAT\)](#) [SLP granted].

ORDER

1. Delay condoned.
2. Leave granted.
3. Tag with Civil Appeal No. 1482/2018.

s.k. jain

*In favour of assessee.

†SLP arising out of order of Tribunal in case of *Krishi Upaj Mandi Samiti v. CCE&ST* [2017] 84 taxmann.com 160/63 GST 397 (Delhi - CESTAT).