

Vasudev Mehta

Issue : Whether demand of Service Tax on Interest Free Maintenance Security and Prime/ Preferential Location Charges received by the Appellant sustainable? Held : No Brief Facts of the Case : The Appellant is provider of Residential Complex Service which was defined under Finance Act, 1994. The Show Cause Notice (SCN) dated 11.04.2016 was issued in respect of "Interest Free Maintenance Security" (IFMS) and "Prime/ Preferential Location Charges (PLC)" charges received by them for the period 2010-11 to 2014- 15 and service tax has been demanded on that. The SCN was adjudicated vide Order- In-Original dated 28.02.2017 and demand was confirmed. Being aggrieved the Appellant filed appeal before the First Appellate Authority which upheld the Order-In-Original and rejected the appeal before