IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH: KOLKATA

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 75455 of 2017

(Arising out of Order-in-Original No. 124/PR. COMMR/ST-I/KOL/2016-17 dated 26.12.2016 passed by the Principal Commissioner of Service Tax-I, Kendriya Utpad Shulk Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata – 700 107)

The Commissioner of CGST & C. Ex., Kolkata : Appellant
Kendriya Utpad Shulk Bhawan,
180, Shantipally, Rajdanga Main Road,
Kolkata – 700 107

VERSUS

M/s. The Cricket Association of Bengal : Respondent
Dr. B.C. Roy Club House, Eden Gardens,
Maidan, Fort William,
Kolkata – 700 021

AND

Service Tax Appeal No. 75486 of 2017

(Arising out of Order-in-Original No. 124/PR. COMMR/ST-I/KOL/2016-17 dated 26.12.2016 passed by the Principal Commissioner of Service Tax-I, Kendriya Utpad Shulk Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata – 700 107)

M/s. The Cricket Association of Bengal : Appellant
Dr. B.C. Roy Club House, Eden Gardens,
Maidan, Fort William,
Kolkata – 700 021

VERSUS

The Commissioner of CGST & C. Ex., Kolkata : Respondent
Kendriya Utpad Shulk Bhawan,
180, Shantipally, Rajdanga Main Road,
Kolkata – 700 107

APPEARANCE:

Shri Deepak Suneja, Chartered Accountant,
For the Assessee

Shri Prasenjit Das, Authorized Representative,
For the Revenue

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NOs. 75354-75355/ 2026

DATE OF HEARING: 25.02.2026

DATE OF DECISION: 12.03.2026

ORDER: [PER SHRI K. ANPAZHAKAN]

M/s. The Cricket Association of Bengal, Dr. B.C. Roy Club House, Eden Gardens, Maidan, Fort William, Kolkata – 700 021(herein after referred as the Appellant) is a society registered under the West Bengal Societies Registration Act, 1961. They are a full member of the Board of Control for Cricket in India ('BCCI'), a registered society. Appellant's activities are primarily funded through grants and subsidies received from BCCI by virtue of its membership. According to Appellant, these amounts are not consideration for any taxable service but are intended to support the substantial expenditure incurred in organizing cricket matches and maintaining cricketing infrastructure. Thus, the appellant has not paid service tax on the grants received from BCCI and other amounts received in connection with promotion of cricket related activities.

1.1. A SCN No. 35/2015 bearing C.No. V(15)120/ST-1/Adjn./Commr./15/9585 dated 09.10.2015 was issued to the appellant demanding service tax of 33,54,48,100/- for the period April 2010 to March 2015 (‘Impugned period’). The said Notice was adjudicated by the Principal Commissioner of Service Tax, vide Order-in-Original No. 124/PR. COMMR/ST-I/KOL/2016-17 dated 26.12.2016, wherein the Ld. Principal Commissioner has confirmed the demand of service tax of Rs. 33,54,48,100/-, along with interest. An amount of Rs.16,62,99,7271- already paid by the appellant was appropriated against the liability confirmed. No penalty was imposed on the amount of service tax paid and appropriated and penalty was imposed on

the balance amount of service tax confirmed under Section 78 of the Act.

1.2. Aggrieved against the confirmation of the service tax demand along with interest and penalty, the appellant has filed by this appeal. Revenue has also filed appeal against quantification of the demand and non imposition of penalty on the amount of service tax paid and appropriated in the impugned order.

1.3. As both the appeals deals with the demands confirmed in the same order in original, both are taken up together for decision by a common order.

2. Regarding the demand of service tax confirmed in the impugned order, the appellant submits that in the impugned order it has been alleged that they had provided various taxable services, including event management services, renting of immovable property services, club or association services, and business support services. It has also been alleged that the appellant has not paid service tax under the reverse charge mechanism on certain services received. It is further alleged that the appellant has availed and utilized irregular Cenvat credit.

3. The various grounds under which the demands have been confirmed in the impugned order and the defence of the appellant on each of the issues are summarized below:

3.1. Event Management Service (Subsidy / grants / subvention received from BCCI) - Rs. 17,06,57,279/-

(1) The sums booked as 'BCCI subsidy' are grants/ subventions made by BCCI to its member associations pursuant to BCCI's own constitutional and charitable obligations and not as quid pro quo for any identified taxable service rendered by the

Appellant to BCCI. Thus, there is no service tax liability on the grants received from BCCI. In this regard, the Appellant cited the decision of this Tribunal in the case of Jharkhand State Cricket Association Vs CCE & ST, (2024) 23 Centax 432 (Tri-Cal), wherein it has been held that the amounts received from BCCI by way of IPL subvention, TV /media rights subsidy etc. are 'in the nature of grants-in-aid for promotion of cricket' and 'not for providing any service to BCCI'. The appellant has also cited the following judgments in support of their argument that the subsidy from BCCI is not liable to service tax:

-CCE & ST vs. Saurashtra Cricket Association, (2023) 4 Centax 125 (Tri.-Ahmd)

-CCE & ST vs Saurashtra Cricket Association, (2023) 4 Centax 128 (S.C.)

(2) The appellant further submits that the services for promotion of sporting events are not leviable to service tax both prior to 30.06.2012 in terms of Notification No. 30/2010-ST dated 22.06.2010 and thereafter in terms of Clause 10(b) of the Mega Exemption Notification No. 25/2012-S.T. dated 20.06.2012

3.2. Regarding the demand of service tax under the category of 'Event Management Services', the Appellant submits that event management services under Section 65(40) of the Finance Act pre-supposes a commercial arrangement where an 'event manager" undertakes planning, promotion, organizing or presentation of an event 'for a client' for consideration. However, in the present case, the Appellant hosts matches in its own right as a full constituent member of BCCI, in furtherance of its

own constitutional objects, and there is no contract by which BCCI engages the Appellant as its event manager for a fee. To this effect, the Appellant relies upon the CBIC Circular F. No. B11/1/2002-TRU dated 08.08.2002 and judgment of HT Media Ltd. vs. PC.GST [(2026) 38 Centax 159 (SC). The Appellant also submits that doctrine of mutuality applies because BCCI is an association of its member state associations and the subsidy is distributed inter se among members; in law an association cannot render services to itself and amounts flowing from a mutual surplus to members cannot be treated as taxable 'consideration' or as 'service'. Reliance in this regard is placed on State of West Bengal vs. Calcutta Club Limited, 2019 (29) GSTL 545 (SC).

3.3. Demand for export of services-Rs. 1,11,93,525/- In this regard, the appellant submits that in Page 37 of OIO (Pg 68 of Appeal), For FY 2012-13, it has been observed that the appellant has failed to furnish any documentary evidence in support of its contention that the amount received from BCCI pertains to TV subsidy. Accordingly, the Ld. adjudicating authority has given the findings that such subsidy forms part of the taxable value of Event Management Service. In this regard, the Appellant submits that the amount of Rs. 9,05,62,500/- shown in the ST-3 return as 'export of services' for part of the financial year 2012-13 pertains to BCCI TV subsidy remittance, as evidenced by the BCCI receipt produced before the adjudicating authority. No service whatsoever was exported by the Appellant in respect of this amount. In the returns, it has been mentioned as 'export of service' by mistake. The Appellant submits that, as discussed above, the subsidies received are 'in the nature of grants-in-aid

for promotion of cricket' and 'not for providing any service to BCCI' and therefore not liable to service tax.

3.4. Event Management Service (Stadium charges and Complementary tickets from KKR)-Rs. 6,99,25,098/-

The appellant submits that all services provided by them are in the nature of 'bundled services', with predominant nature of promotion of sporting event. Such services for promotion of sporting events are not eligible to service tax both prior to 30-06-2012 and thereafter in terms of Clause 10(b) of the Mega Exemption Notification. This view has been held in Para 8.3 of Jharkhand State Cricket Association (supra)]. There is no case of event management services by the Appellant. The Appellant is allowing BCCI/KKR to use the stadium for holding IPL matches. Hence, Section 65(105)(zu) of the Finance Act invoked in the OIO for imposing service tax under this category is ex facie erroneous. At best, the services may be called as renting of immovable property Appellant. The Appellant submits since the stadium was rented for usage of sporting event, in terms of Explanation 1(v)(c) to Section 65(105)(zzzz) of the Act, immovable property' expressly excludes land used for educational, sports, circus, entertainment and parking purposes. Therefore, even if the activity is treated as 'renting of immovable property', no service tax is leviable on stadium usage charges.

(2) Without prejudice, under the agreements dated 05-03-2010 and 23-04-2013, the Appellant merely grants a licence to BCCI/KKR to use Eden Gardens stadium for specified IPL matches and is expressly

prohibited from organizing the matches, selling tickets or engaging in promotions/merchandising, which functions are exclusively undertaken by BCCI/KKR. The Appellant submits that its obligations under these agreements, i.e., to keep the ground and facilities match ready are incidental to and part of the stadium licence and there is no separate consideration identified or agreed for any independent 'event management' component.

3.5. Regarding the service tax liability on the issue of Free Tickets, the Appellant submits that there is no question of complimentary tickets being additional consideration for event management services arises. It is the submission of the appellant that the alleged 20% complimentary tickets are condition to contract for allowing BCCI/KKR to use the stadium for cricket matches. Therefore, the same is condition to contract rather than additional consideration. In support of this view, the appellant cited the decision in the case of *CST v. Bhayana Builders (P) Ltd., 2018 (2) TMI 1325-SC].*

(2) Without prejudice to the above, the Appellant submits that the 20% quota of complimentary IPL tickets reserved for the Appellant merely evidences its internal right to allocate seating in its own stadium to its members/guests and does not represent any transfer of property or value from KKR to the Appellant, particularly when the relevant tickets are conspicuously marked Complimentary-'Not for Sale'.

(3) The Appellant also submits that the OIO itself treats sale of tickets as a trading activity/actionable claim outside the ambit of 'service'; having so held, the same tickets cannot, in law, simultaneously be

treated as taxable consideration for a service rendered, as this is intrinsically self-contradictory. In support of this view, the appellant relied on the decision in the following cases:

(i) KPH Dream Cricket Pvt. Ltd. vs CCE&ST [2020 (34) G.S.T.L. 456 (Tri. - Chan.)]

(ii) Knight Riders Sports Pvt. Ltd. vs P.CST [(2024) 17 Centax 315 (Tri-Bom)]

3.6. Ground Panel Rights, Other Rights and Advertising Charges - Rs. 59,21,954/-

The appellant submits that all advertisements sold only during matches are naturally bundled with promotion of cricket (the primary objective) and hence constitute a single exempt service of promotion of sports. In the case of Jharkhand State Cricket Association (supra), it has been observed that the association "sold space for advertisement to various advertisers for displaying their advertisements during the course of cricket matches". On this, the Tribunal held that all such services, provided only during matches, are naturally bundled with promotion of cricket and hence constitute a single exempt service of promotion of sports. Hence, the "ground panel rights/other rights/advertisement charges" sold during matches cannot be carved out and taxed as BSS. Thus, the Appellant submits that the said service would fall within the scope of the exempted bundled sports-promotion service.

(2) Further, the appellant submits that while SCN was issued demanding service tax under Business Support Services, tax has been confirmed in OIO under head of selling of space under advertisement.

Hence, to that extent, OIO has gone beyond SCN and is liable to be set aside on this ground alone. In support of this view, the appellant relied on the decision in the case of *CC Toyo Engineering India Limited, 2006 (8) TMI 184-SC).*

3.7. Stall and License Fees - Rs. 1,04,49,721/-

(1) Stalls are licenced only for cricket match days, hence their use is inseparable from use of stadium land for sports/entertainment and falls squarely within the statutory exclusion in Explanation 1(v)(c) of section 65(105)(zzzz).

(2) In the case of Jharkhand State Cricket Association (supra), the Tribunal held that the stalls rented out only during cricket matches, are inseparable from the sporting event, and must be treated as part of the bundled service of promoting cricket, which is exempt and it also specifically held that letting of ground for cricket is not renting for "furtherance of business or commerce" and not taxable, even post 01-07-2012 under declared services when ground rent is for playing cricket and not in furtherance of business.

(3) The Appellant also submits that this exclusion is consistent with the constitutional scheme under Article 246 and List II Entry 33 whereby taxation on sports/entertainment events and related amenities lies within the exclusive domain of the States, and the Union cannot, through the guise of service tax on "renting", trench upon that field in respect of land used for sports/entertainment purposes.

3.8. Club and Association Charges - Rs. 3,06,232/-

(1) The Appellant submits that the relationship between the Appellant and its members is one of

mutuality, whereby members contribute to a common fund and enjoy facilities out of that fund, and it is a settled principle that no person can trade or provide services with himself, therefore, there is no service provider-service recipient dichotomy in respect of services by a members' club to its own members.

(2) The Appellant submits that the Supreme Court in State of West Bengal v. Calcutta Club Ltd has authoritatively affirmed that the doctrine of mutuality continues to apply post-46th Constitutional Amendment and that service tax provisions attempting to tax transactions between incorporated clubs and their members are inapplicable, both under the earlier definitions and under section 65B(44) read with Explanation 3, since an incorporated members' club cannot be regarded as providing services to "another person".

3.9. RCM on Manpower supply services, Maintenance Services & Legal Services - 6,34,75,520/-

(1) For demanding RCM on various services, the SCN and OIO must identify specific service provider, contract, invoice or description of services to substantiate that there is any receipt of service under specific head where service tax was leviable. The Appellant submits that, in the absence of any particulars of vendors/services or proof that the services are notified RCM services, the demand is conjectural and contrary to the settled requirement that all ingredients of tax liability must be clearly spelt out and substantiated in the show cause notice itself. However, no such service provider has been identified in this case for demanding service tax

under reverse charge. In support of this view, the appellant relied on the following decisions of this Tribunal:

(i) Outotec India Private Limited vs. PCST [2026 (1) TMI 714 - CESTAT Kol.)

(ii) Nirman Construction vs. CST [2025 (8) TMI 6-CESTAT Kol.

(2) Manpower supply services

The Appellant submits that several significant heads of "manpower" expenditure, which pertains to security and fire services provided by the State Government during matches, which are clearly covered by the negative list entry in Section 66D(a) for services by Government and cannot be re-characterized as taxable "manpower supply" to attract reverse charge liability. Further, the Appellant submits that instead of identifying specific vendors or invoices, the demand is built on tick-marks in trial balances without disclosing which ledgers have been so treated, thereby denying the Appellant a meaningful opportunity to rebut the classification and quantum.

(3) Maintenance Services

The Appellant submits that Notification No. 30/2012-ST did not bring generic "maintenance services" under reverse charge; reverse charge in relation to maintenance arises only where the underlying service is a "works contract" services and only to the extent specified, which presupposes transfer of property and liability to VAT-a foundational fact never alleged or proved in the SCN or OIO in respect of the Appellant's maintenance expenses. The Appellant further submits that the quantum of

alleged "maintenance" expenditure adopted in Annexure F is patently impossible as it exceeds the total annual expenditure reflected in the audited financials for 2013-14 and 2014-15, thereby demonstrating that the computation is arbitrary and not anchored in the Appellant's actual accounts.

(4) Legal services

The Appellant submits that the SCN does not even identify the nature of legal services alleged, the advocates or law firms engaged, or the manner in which any particular quantum of consideration has been derived from the accounts, relying instead on abstract figures without linkage to underlying contracts/invoice. The Appellant further submits that such an omnibus approach fails the basic test of natural justice and has been deprecated in several decisions, as it deprives the appellant of the ability to show, for instance, that individual payments fall within small-value exemptions, relate to non-taxable periods, or are not in the nature of "legal consultancy services" at all.

3.10. CENVAT Credit on Rent-a-cab service - 8,14,710/-

The appellant submits that the Ld. adjudicating authority has denied the credit on the ground that the appellant has not submitted any proof that the Cab rented by the appellant was capital goods. The Appellant submits that rent-a-cab services on which CENVAT credit has been availed were used to transport players, match officials, umpires and key staff in connection with domestic and international matches and official functions and were thus integral to the Appellant's core activity of conducting cricket matches, not for personal commute or perquisite

transport of employees. Further, the proof that the cab rented was capital good is no requirement, only test is nexus and non-personal use, which is satisfied. Further, there is no finding in the impugned order that any portion was primarily used for personal purposes. Therefore, disallowance of cenvat credit on rent-a-cab service is purely on presumptive basis and contrary to settled law.

3.11. Disallowance of CENVAT Credit due to absence of supporting documents - Rs 27,04,059/-

(1) The O1O arbitrarily assumes that the "balance" Rs. 27,04,059/- must be inadmissible, even though there is no allegation or proof that this quantum of credit relates to ineligible input services. Therefore, the demand is not sustainable. In support of this view, the appellant relied on the decision in the case of CCE Brindavan Beverages (P) Limited, 2007 (5) SCC 388]

3.12. The Appellant submits that the demand confirmed is not sustainable on the ground of limitation also. It is their submission that after taking registration, they were filing returns regularly and disclosing all information in the returns filed. Thus, the department is fully aware of all the activities undertaken by them. Hence, confirmation of the demand of service tax by invoking the extended period of limitation is not sustainable.

4. Regarding the appeal filed by the Revenue, the appellant submits that in the discussion and findings it has been held that the appellant was liable to pay service tax amounting to Rs.33,54,48,100/-for the material period, but service tax of Rs. 16,91,48,373/-only has been finally confirmed in the operative part of the order. While doing so the

Adjudicating Authority has acknowledged payment of service tax amounting to Rs. 16,62,99,727/-as reflected in ST-3 return submitted by the appellant for the period 2011-12 to 2014-15. However, Revenue has filed appeal against the said appropriation made by the adjudicating authority on the ground that the entire service tax of Rs. 16,62,99,727/- was not paid before issue of the SCN and all ST-3 returns have not been filed before issue of the SCN. It is contended that the ST-3 returns for 2013-14 have been filed on 11.03.2016 and the same for 2014-15 have been filed on 29.06.2016 and 01.07.2016. Some of the tax payments were made after issue of SCN, as evident from the ST-3 returns. Hence, when all the returns for Financial year 2013-14 & 2014-15 have been filed well after issue of SCN, the decision to drop the demand of Rs. 16,62,99,727/- acknowledging the payment of Service Tax as per ST-3 Returns is not found to be proper and legal. Thus, the contention of the Revenue is that the demand should have been confirmed along with appropriate interest and penalty for the entire amount demanded in the SCN. The order delivered by the Adjudicating Authority is thus flawed, inasmuch as it neither confirmed the demand of service tax of Rs.16,62,99,727/- along with applicable interest nor imposed any penalty in terms of Section 78 of the Finance Act, 1994 for that part of service tax amount paid subsequent to issue of the SCN.

4.1. In their appeal, Revenue also found that the total tax paid under the head of Event management Service for the entire period was ascertained and acknowledged by the Adjudicating Authority as Rs. 14,93,63,413/- only as against Rs. 16,03,77,773/-.

So the decision of the Adjudicating Authority to acknowledge the payment of Service Tax of Rs. 16,03,77,773/- against Event Management Service for the period 2011-12 to 2014-15 was factually incorrect. As a result of this incorrect finding, the Adjudicating Authority deducted this purported payment of Service Tax of Rs. 16,03,77,773/- from the total liability on Event Management Service and thereby reduced the confirmed demand to that extent. When the figure of tax payment itself is incorrect and there is no such confirmation that the entire payment was made before issue of SCN, the decision to reduce the confirmable demand amount against Event Management Service by acknowledging such payment of Service Tax and consequent decision of not imposing any penalty is inappropriate and hence, liable to be rejected.

4.2. As far as the demand on the considerations received as 'ground panel right' and 'advertisement charges' for the period 2010-11 to 2014-15 is concerned, the Adjudicating Authority observed that the instant SCN overlaps the period of FY 2010-11 already covered under the previous proceedings under Order dated 09.10.2012 and hence, concluded that the demand against the stated advertisement for the period 2010-11 leads to double taxation. However, no explanation has been provided in the said order-in-original as to why the demand on this issue for the period 01.10.2014 to 31.03.2015 was not sustainable even when the assessee himself has declared certain value against 'selling of space or time slots for advertisements service' in their ST-3 Return for 2014-15 and paid Service Tax according to the declared value. Thus, Revenue contended that the decision to drop the demand of Service Tax of

Rs.1,56,25,852/- (Rs.2,15,47,806 Rs.59,21,954) in this respect is not substantiated from the legal point of view and hence, the order to that extent is not legal and proper.

4.3. Regarding the contentions of Revenue as mentioned in paras 4 to 4.2, the Appellant submits that the entire amount received by them was from BCCI, which are the subsidies received 'in the nature of grants-in-aid for promotion of cricket' and 'not for providing any service to BCCI' and therefore not liable to service tax. Once, the demand itself is not sustainable, the error in quantification of the service tax paid or delay in filing the returns would not matter. Thus, the Appellant submits that the Revenue's appeal is legally not sustainable and accordingly prayed for rejecting the same.

4.4. Regarding confirmation of the demands, the Ld. A.R. reiterated the findings in the impugned order.

5. Heard both sides and perused the appeal documents.

6. In the impugned order the demand of service tax has been confirmed on the allegation that the appellant had provided various taxable services, such as Event management services, Renting of immovable property services, Club or association services, and Business support services. It has also been alleged that the appellant has not paid service tax under the reverse charge mechanism on certain services received. It is further alleged that the appellant has availed and utilized irregular Cenvat credit.

6.1. We observe that all services provided by the appellant are in the nature of 'bundled services', with

predominant nature of promotion of sporting event. We observe that such services for promotion of sporting events are not leviable to service tax both prior to 30.06.2012 in terms of Notification No. 30/2010-ST dated 22.06.2010 and thereafter in terms of Clause 10(b) of the Mega Exemption Notification No. 25/2012-S.T. dated 20.06.2012.

6.2. Regarding the demand of service tax under the category of 'Event Management Services', we observe that event management services under Section 65(40) of the Finance Act pre-supposes a commercial arrangement where an 'event manager" undertakes planning, promotion, organizing or presentation of an event 'for a client' for consideration. However, in the present case, the Appellant hosts matches in its own right as a full constituent member of BCCI, in furtherance of its own constitutional objects, and there is no contract by which BCCI engages the Appellant as its event manager for a fee. In this regard, we rely upon the CBIC Circular F. No. B11/1/2002-TRU dated 08.08.2002 and judgment of HT Media Ltd. vs. PC.GST [(2026) 38 Centax 159 (SC).

6.3. Regarding the non-payment or short -payment of service tax on various categories of services, we observe that the demand has been confirmed on the amounts mentioned in the books of accounts of the appellant as 'BCCI subsidy'. We find that the subsidies received by them are grants/ subventions made by BCCI to its member associations pursuant to BCCI's own constitutional and charitable obligations. The said grants or subsidies were not paid as quid pro quo for any identified taxable service rendered by the Appellant to BCCI. We observe that there is no service tax liability on the

grants received by the appellant from BCCI. In this regard, we rely upon the decision of this Tribunal in the case of Jharkhand State Cricket Association Vs CCE & ST, (2024) 23 Centax 432 (Tri-Cal), wherein it has been held that the amounts received from BCCI by way of IPL subvention, TV /media rights subsidy etc. are 'in the nature of grants-in-aid for promotion of cricket' and 'not for providing any service to BCCI'. Accordingly, it has been held that there is no service tax liable to be paid on the grants and subsidies received from BCCI. The relevant part of the said decision is reproduced below for ready reference:

> *7. We observe that JSCA is a non-profit, charitable institution engaged in promoting and encouraging the sport of cricket in the State of Jharkhand. They have received grants-in-aid from the BCCI for the purpose of development of stadiums etc., in the State of Jharkhand and for promoting the game of cricket thereof. In the course of such promotion of the game of cricket, JSCA engaged in various activities to generate additional revenue. They have sold space for advertisement to various advertisers for displaying their advertisement during the course of such cricket matches. Similarly, JSCA have rented out stalls for the purpose of selling soft drinks, snacks and various items during the course of the cricket matches. They have also let out corporate boxes and hospitality boxes to privileged clients for international cricket matches.*
>
> *7.1. We observe that the adjudicating authority has confirmed the demands under the following categories of services:*

(i) Selling of space or time for advertisement service

(ii) Franchisee service

(iii) Club or Association service

(iv) Maintenance and repair service

7.2. In respect of the above demands confirmed in the impugned order, the appellant has contested the demands only on the grounds of Limitation and did not challenge the demand on merits.

7.3. In this regard, we observe that the demand has been raised in the notice on the basis of Annual Report for the year 2008-09 to 2013-14 which is published every year and the Ledger A/c maintained by them. When the demand is raised on the basis of the books of accounts maintained by the appellant, extended period cannot be invoked. This view has been held in the case of Commissioner of C.Ex. vs. Hindustan Cables Ltd. (2022) 382 E.L.T. 188(Cal.) wherein the Hon'ble Calcutta High Court has held that when Show Cause Notice issued is on the basis of book of accounts maintained by the assessee and not discovery of new facts by Department, extended period of limitation cannot be invoked. We observe that the same view has been held in the case of U.T Ltd. Vs. Commissioner of C.Ex. reported in (2001) 130 E.L.T 791 (Tri-Kol.), wherein it is held that when demand is based on balance sheet which is a published document, no intention to suppression fact can be imputed and extended

period of limitation. Similar views have been expressed in the case of Rolex Logistics Pvt. Ltd. Vs. Commissionerof C.Ex.[2009 (13) S.T.R 147 (Tri-Bom.).

7.4. By relying on the decisions cited above, we hold that the demands confirmed in the impugned order for the extended period of limitation is not sustainable. No penalty is imposable as suppression of fact with intention to evade the tax is not established in this case.

7.5. Further, we observe that all these activities undertaken by JSCA are for generating revenue with the aim of promoting the game of cricket. All these activities are undertaken during the course of hosting the cricket matches alone. If there are no cricket matches played, then all these services become irrelevant and without having any relation with the cricket matches, these services cannot possibly be rendered. Thus, we observe that all these services are required to be considered as 'bundled services' provided in connection with promoting the game of cricket by JSCA. For the sake of ready reference, the definition of 'bundled services' as provided under Section 66F of the Finance Act, 1994, is reproduced below: -

> ***"SECTION 66F. Principles of interpretation of specified descriptions of services or bundled services.*** *—*
>
> *(1) Unless otherwise specified, reference to a service (herein referred to as main service) shall not include reference to a service which is used for providing main service.*

(2) Where a service is capable of differential treatment for any purpose based on its description, the most specific description shall be preferred over a more general description.

(3) Subject to the provisions of sub-section (2), the taxability of a bundled service shall be determined in the following manner, namely :—

(a) if various elements of such service are naturally bundled in the ordinary course of business, it shall be treated as provision of the single service which gives such bundle its essential character;

(b) if various elements of such service are not naturally bundled in the ordinary course of business, it shall be treated as provision of the single service which results in highest liability of service tax.

Explanation. *— For the purposes of sub-section (3), the expression "bundled service" means a bundle of provision of various services wherein an element of provision of one service is combined with an element or elements of provision of any other service or services."*

7.6. From the above, we observe that all the services rendered by the appellant are naturally bundled together with the game of cricket. In the present case, we observe that promoting the game of cricket is the primary objective of the cricket association/JSCA and all the services rendered are in association with promoting the game of cricket. When matches are not played, all the services become irrelevant and JSCA earns money only when these services are provided during the course of cricket matches. Accordingly, we hold

that JSCA has rendered 'bundled services' in connection with promoting the game of cricket.

7.7. Since services rendered in connection with promotion of sporting events is exempted from the levy of Service Tax prior to 30.06.2012, no service tax is payable by the JSCA, being a charitable institution engaged in the activity of promoting the game of cricket. For the period after 01.07.2012, vide Mega Exemption Notification No 25/2012-S.T. dated 20.06.2012, exempts all the services rendered by JSCA in connection with sports from the levy of service tax. Accordingly, we hold that JSCA are not liable to pay Service Tax for the services rendered by them in connection with promotion of sports.

6.4. We observe that the decision cited supra is squarely applicable to the facts and circumstances of this case. We also find that the appellant has cited the following judgments in support of their argument that the subsidy from BCCI is not liable to service tax:

-CCE & ST vs. Saurashtra Cricket Association, (2023) 4 Centax 125 (Tri.-Ahmd)

-CCE & ST vs Saurashtra Cricket Association, (2023) 4 Centax 128 (S.C.)

6.5. We find that the ratio of the decisions cited supra are squarely applicable to the facts and circumstances of the present case. Accordingly, by relying on the decisions cited supra, we hold that there is no service tax liability on the grants received by the appellant from BCCI, in this case. We find that the other amounts received by the appellant

was also in connection with promotion of cricket related activities and hence not liable to service tax.

6.6. We also observe that the 'doctrine of mutuality' applies in this case because BCCI is an association of its member state associations and the subsidy is distributed inter se among members. In law, an association cannot render services to itself and amounts flowing from a mutual surplus to members cannot be treated as taxable 'consideration' or as 'service'. In support of this view, we rely on the decision of the Hon'ble Apex Court in the case of State of West Bengal vs. Calcutta Club Limited, 2019 (29) GSTL 545 (SC).

6.7. Thus, we hold that the entire demand of service tax confirmed in the impugned order is not sustainable and hence we set aside the same. As the demand itself is not sustainable, the question of demanding interest or imposing penalty does not arise and hence we set aside the same.

7. Regarding disallowance of CENVAT Credit, we observe that Cenvat credit of Rs 27,04,059/- has been denied due to absence of supporting documents. In this regard, we find that there is no allegation in the OIO that this quantum of credit relates to ineligible input services. There is no dispute that the appellant has received these input services and utilized the same in providing output services. The entire credit availed by the appellant has been utilized for payment of service tax on output services. Thus, we are of the view that the cenvat credit availed and utilized by the appellant cannot be denied on the ground that there was no documentary evidence available. Accordingly, we hold that the demand confirmed on this count is not

sustainable. In support of this view, we rely upon the decision in the case of CCE Brindavan Beverages (P) Limited, 2007 (5) SCC 388]

7.1. We also find that CENVAT Credit of Rs.8,14,710/- on Rent-a-cab service -availed by the appellant has been denied on the ground that the appellant has not submitted any proof that the Cab rented by the appellant was capital goods. In this regard, we observe that rent-a-cab services on which CENVAT credit has been availed were used to transport players, match officials, umpires and key staff in connection with domestic and international matches and official functions and were thus integral to the Appellant's core activity of conducting cricket matches, not for personal commute or perquisite transport of employees. Further, the proof that the cab rented was capital good is no requirement, only test is nexus and non-personal use, which is satisfied. Further, we observe that there is no finding in the impugned order that any portion was primarily used for personal purposes. Therefore, we hold that disallowance of cenvat credit on rent-a-cab service is purely on presumptive basis and contrary to settled law. Thus, we hold that the appellant is eligible for the cenvat credit availed on rent-a-cab services.

8. We also find that the demand confirmed is not sustainable on the ground of limitation. It is on record that after taking registration, the appellant were filing returns regularly and disclosing all information in the returns filed. Thus, we observe that the department is fully aware of all the activities undertaken by the appellant. Hence, we hold that confirmation of the demand of service tax by invoking the extended period of limitation is not sustainable.

9. Regarding the appeal filed by the Revenue, we find that the entire amount received by the appellant was from BCCI, which are the subsidies received 'in the nature of grants-in-aid for promotion of cricket' and 'not for providing any service to BCCI' and therefore not liable to service tax. We find that the other amounts received by the appellant was also in connection with promotion of cricket related activities and hence not liable to service tax. Thus, the demand of service tax from the appellant is legally not sustainable. Once, the demand itself is not sustainable, the error in quantification of the service tax paid or delay in filing the returns would not matter. Thus, we hold that the Revenue's appeal is legally not sustainable and accordingly we reject the same.

10. In the result, we set aside the demands confirmed in the impugned order along with interest and penalty and allow the appeal filed by the appellant with consequential relief, if any, as per law. The appeal filed by the Revenue is dismissed.

(Order pronounced in the open court on 12.03.2026)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

RKP