IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I

APPEAL Nos. ST/27-28/2012-CU[DB]

(Arising out of Order-in-Appeal No. 152 & 153/ST/ALLD/2011 dated 31/10/2011 passed by Commissioner of Central Excise, Customs & Service Tax (Appeals), Allahabad)

Universe Electronics & Telecommunication (in Appeal No. ST/27/2012) **&**

Anand Trading Co. (in Appeal No. ST/28/2012) **Appellant(s)**

Vs.

Commissioner of Central Excise, Service Tax, Allahabad

Respondent(s)

Appearance:

Shri Vineet Kumar Singh (Advocate) for Appellant(s)
Shri Rajeev Ranjan (Addl. Commr.) AR for Respondent(s)

CORAM:

Hon'ble Mr. Ashok Jindal, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 27/07/2018
Date of Decision : 27/07/2018

FINAL ORDER NO **72044-72045 / 2018**

Per: Anil G. Shakkarwar

The issue involved in the present appeals is as to whether appellant are liable to pay service tax on the sale and purchase of the SIM Cards and vouchers belonging to BSNL, under the category of 'Business Auxiliary Service'.

2. We find that the issue is no more *res integra* and stand settled by various decisions. One such reference can be made to Hon'ble Allahabad High Court decision in the case of

Commissioner of CGST & Central Excise vs. Rama Sales and Services 2018 (12) G.S.T.L. 286 (All.), laying down that no tax liability would arise, as BSNL had already discharged service tax on the full value of the SIM Cards.

3. In view of the foregoing, appeals are allowed.

(Pronounced in Court)

Sd/-	**Sd/-**
(Anil G. Shakkarwar)	**(Ashok Jindal)**
Member (Technical)	**Member (Judicial)**

Ankit