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

APPEAL No. ST/3290/2012-CU[DB]

(Arising out of Order-in-Appeal No.355-ST/LKO/2012 dated 13/08/2012 passed by Commissioner (Appeals), Customs, Central Excise & Service Tax, Lucknow)

M/s Shashi Cables Ltd. **Appellant**

Vs.

Commissioner of Customs, Central Excise &

Service Tax, Lucknow **Respondent**

Appearance:

Shri Pravin Sharma (Advocate) for Appellant
Shri Pawan Kumar Singh (Supdt.) AR for Respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 20/06/2018
Date of Decision : 20/06/2018

FINAL ORDER NO. – 71182/2018

Per: Archana Wadhwa

The short issue involved in the present appeal is whether the freight paid by the supplier at the time of import of HTGS Wire from Nepal has to be treated as service provided to the assessee, thus requiring them to pay service tax on reverse charge basis.

2. Both sides agree that the issue already stands decided in the appellant's own case vide Final Order No.70359-70361/2018 holding that no tax liability would arise against the appellant, who is importer of the goods. By following above decisions, we set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Dictated & Pronounced in Court)

Sd/-	**Sd/-**
(Anil G. Shakkarwar)	**(Archana Wadhwa)**
Member (Technical)	**Member (Judicial)**

Lks