

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I
ST/CROSS/70458/2018 IN
APPEAL No.ST/70569/2018-ST[SM]**

(Arising out of Order-in-Appeal No. 27-ST/MRT/2018 dated 19/03/2018 passed by Commissioner of Central Goods & Service Tax (Appeals), Meerut)

Commissioner of Central Excise & Service Tax, Noida **Appellant**

Vs.

M/s Aristocrat Technologies Pvt. Ltd. **Respondent**

Appearance:

Shri Gyanendra Kr. Tripathi, Asstt. Commissioner (AR), for Appellant
Shri Amit Kumar Mukim, Chartered Accountant, for Respondent

CORAM:

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

Date of Hearing : 19/12/2018
Date of Decision : 19/12/2018

FINAL ORDER NO-72914/2018

Per: Anil G. Shakkarwar

After hearing both the sides duly represented by Shri Gyanendra Kumar Tripathi, learned Assistant Commissioner A.R. on behalf of revenue and Shri Amit Kumar Mukim, learned Chartered Accountant on behalf of respondent I note that in the present case respondent was not liable to pay service tax which was paid to the extent of around Rs.36 lakhs on behalf of M/s TMF Services India Pvt. Ltd. in respondent's service tax registration code and the same was allowed to be refunded, since there was no authority of law to

collect such service tax from respondent as per order passed by Original Adjudicating Authority. The said order was upheld by learned Commissioner (Appeals) through the impugned Order-in-Appeal.

2. The contention of revenue was that the refund should have been filed by the third party. I do not find any merit in the contention of revenue. I, therefore, dismiss the appeal filed by revenue. The cross objection which are in the form of written submissions are also disposed of.

3. Appeal filed by revenue is rejected.

(Dictated in Court)

(Anil G. Shakkwarwar)
Member (Technical)