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

APPEAL No.ST/70035/2016 & 71207/2018-CU[DB]

(Arising out of Order-in-Original No. KNP-EXCUS-000-COM-011-15-16 dated 24/09/2015 passed by Commissioner of Central Excise & Customs, Kanpur & Order-in-Appeal No. 48/ST/Appeal/AuditLKO/2018 dated 23/02/2018 passed by Commissioner of Central Excise & Customs (Appeals), Lucknow)

Super House Ltd. **Appellant**

Vs.

Commissioner of Central Excise & S.T., Kanpur & Lucknow **Respondent**

Appearance:

Request to decide the matter, for Appellant
Shri Shiv Pratap Singh, Deputy Commissioner (AR), for Respondent

CORAM:

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

Date of Hearing : 19/02/2019
Date of Decision : 19/02/2019

FINAL ORDER NOS-**70321-70322 / 2019**

Per: Archana Wadhwa

The appellants have made a request to decide the matter on the basis of their own earlier order passed by this Bench. Accordingly, we have heard the learned A.R. and have gone through the impugned order.

2. Service Tax demand stands confirmed against the appellant in respect of the commission paid by them to

foreign commission agent, by denying the benefit of Notification No.18/2009-ST dated 07.07.2009.

3. We find that an identical order of the lower authority passed for the earlier period was subject matter of Tribunal's decision in the case of M/s Super House shoe division and vide Final Order No.70293/2019 dated 18.02.2019, the order impugned was set aside and it was held that the appellants would be entitled to the notification in question.

4. Learned A.R. agrees that the disputed issue in the present two appeals stands decided by the Tribunal vide above referred order passed in their own case.

5. Accordingly, by following the above order of the Tribunal, the present impugned orders are set aside and both the appeals are allowed with consequential relief to the appellants.

(Dictated in Court)

(Anil G. Shakkarwar)
Member (Technical)

(Archana Wadhwa)
Member (Judicial)

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