CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL ALLAHABAD

REGIONAL BENCH - COURT No. I

Service Tax Appeal No. 70461 of 2017

(Arising out of Order-in-Appeal No.88-ST/APPL-ALLD/LKO/2017 dated 15/03/2017 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Lucknow)

M/s AUL Services .....Appellant

(N-6/2H-6, Indira Nagar Colony, Chitaipur, Post : BHU, Varanasi 221 005)

VERSUS

Commissioner of Central Excise, Customs & Service Tax,

....Respondent

(38, M.G. Marg, Civil Lines, Allahabad – 211 001)

APPEARANCE:

Shri Satyaprem Majumdar, Advocate for the Appellant
Shri Sandeep Kumar Singh, Deputy Commissioner, Authorised Representative for the Respondent

CORAM:

HON'BLE SMT. ARCHANA WADHWA, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 70882/2019

Date of Hearing : 23/04/2019
Date of Decision : 23/04/2019

PER: ARCHANA WADHWA

The issue involved in the present appeal is as to whether the reimbursable expenses by the Service Recipient to the appellant, who is engaged in providing Services falling under the Category of "Manpower Supply Services", in the form of wages to labourers supplied by the appellant are liable to be included in the assessable value for the period prior to 14.05.2015.

2. Both the sides agree that the issue stands decided in the same appellant's case reported as M/s AUL Services *Versus*

Commissioner, CGST & Central Excise, Varanasi vide Final Order No. ST/A/70454/2019-CU[DB] dated 27.02.2019. It stands held that prior to 14.05.2015, reimbursable expenses were not includable in the assessable value.

3. By following the said order of the Tribunal in the same assessee's case, we set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Dictated and pronounced in open court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

Sd/-
(Anil G. Shakkarwar)
Member (Technical)

Ansari