CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH – COURT NO.I

Service Tax Appeal No.70508 of 2018

(Arising out of Order-in-Appeal No.30/ST/Appeal/Audit/LKO/2018 dated 12/02/2018 passed by Commissioner (Audit), Central Goods & Service Tax and Central Excise, Lucknow)

M/s Super Tannery Ltd. (Unit-III), **.....Appellant**

Banthar,

Unnao

VERSUS

Commissioner of GST, Customs & Central Excise, Lucknow

.....Respondent

APPEARANCE:

Request to decide the matter in the light of given judgment, for Appellant
Shri Pawan Kumar Singh, Authorized Representative for Respondent

CORAM :
Hon'ble Mrs. ARCHANA WADHWA, MEMBER (JUDICIAL)
Hon'ble Mr. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

DATE OF HEARING :21 May, 2019
DATE OF DECISION : 21 May, 2019

FINAL ORDER NO. **71006 / 2019**

ARCHANA WADHWA

The appellant has made a request to decide the matter on merits inasmuch as the issue stands decided in the same assessee's case by earlier order of the Tribunal. Accordingly, we have heard learned AR, Shri Pawan Kumar Singh appearing on behalf of the Revenue and have gone through the impugned orders.

2. The issue relates to the appellant's liability to pay service tax on reverse charge basis in respect of 'Foreign Bank Charges', remitted to the appellant by their foreign buyers through the State Bank of India. Tribunal in the appellant's own case reported as M/s Super Tannery Ltd. (Unit-III) V/s Commissioner of GST, Customs & Central Excise, Lucknow vide Final Order No.70494/2019. By following the earlier order of the Tribunal in the case of Greenply Industries Ltd. V/s Commissioner of Central Excise, Jaipur-I reported at 2015 (38) STR 605 (Tri.-Del.) has held that the said foreign bank charges would not be taxable.

By following the said decision, 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)

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