CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL ALLAHABAD

REGIONAL BENCH - COURT No. I

Service Tax Appeal No.70738 of 2018-Division Bench

(Arising out of Order-in-Appeal No.209/Comm(A)/ST/APPL/KNP/2018 dated 27/03/2018 passed by Commissioner (Audit) Central Tax & Central Excise, Kanpur)

M/s Pitambra Books Pvt. Ltd. **.....Appellant**

(95, Industrial Area, Bijoli, Jhansi)

VERSUS

Commissioner of Central Excise

& Service Tax, Kanpur **....Respondent**

(117/7, Sarvodaya Nagar, Kanupr-208005)

APPEARANCE:

Shri Anuj Agarwal, Advocate for the Appellant
Shri Anupam Kumar Tiwari, Authorised Representative for the Respondent

CORAM:

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

FINAL ORDER NO. - 71534 / 2019

Date of Hearing : 01 August, 2019
Date of Decision : 01 August, 2019

PER: ARCHANA WADHWA

A very short issued involved in the present appeal is that the appellant who is an exporter, received the services of GTA on reverse charge basis, it is their liability to pay the service tax. However they claim the exemption of Notification No.18/2009-ST which exempts payment of service tax on GTA service utilized for export of goods. However the benefit of the said Notification has not been given to the appellant on the sole ground that have not filed EXP-1 returns as also EXP-2 returns.

2. We find that the issue is no more *res integra.* The Tribunal's decision in the case of Radiant Textiles Ltd. vs. Commissioner of Central Excise, Chandigarh-II reported as 2017 (47) S.T.R. 195 (Tri.-Chan.) has held that non-filing of EXP-1 returns and EXP-2 returns would not result in denial of the benefit of the Notification in question. To the same effect is Tribunal decision in the case of S.B. Logistics vs. Commissioner of Central Excise, Customs & Service Tax, Belgaum reported as 2016 (41) S.T.R. 545 (Tri.-Bang.).

3. Inasmuch as the issue stands decided, 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)

Lks