

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
OLD RED BUILDING, 38, M.G. Marg, CIVIL LINES, ALLAHABAD**

Dated: 07/10/2015

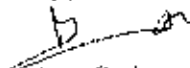
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/ 70022-70035 /2015- dated 16/09/2015

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 35-C(1) of the Central Excise and Salt Act, 1944.


Asstt. Registrar

Application	Appeal	Name and Address of Appellant
SI/1357- 1369/2010&SI/3618/2009		COMMISSIONER OF CENTRAL EXCISE, KANPUR 1177, SARVODAYA AGAR, KANPUR.

Name and Address of Respondent
CALICO TRENDS 60-A, 150FT ROAD, JAJMAU, KANPUR.

Other Appellants and Respondents as per Annexure

Copy To

3 Advocate(s) / Consultant(s): SH DHARMENDRA SRIVASTAVA, CA
13/392, I, CIVIL LINES, KANPUR

SURABHI SENHA, ADV

ANURAG MISHRA, ADV

- 4 Bar Association, CESTAT, Delhi
- 5 Director Publications, Customs, Excise, I.P. Estate, Delhi
- 6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhisham Pitamah Marg, New Delhi-3
- 7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaidhyaram Street, T. Nagar, Chennai-17
- 8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohini Road, New Delhi-110005
- 9 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Icon Mall, Satellite Road, Ahmedabad-15
- 10 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)
- 11 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070
- 12 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38
- 13 The ICFAI society, 52, Nagarjuna Bldg, Punjagutta Hyderabad.-500082
- 14 C.D.R. 15 Office Copy 16 Guard File


Asstt. Registrar
Regional Bench, Allahabad

MODEL TANNERS
(INDIA) PVT. LTD.,
C/O SULTAN TANNERS,
JAIPUR,
KANPUR.

SUPER TANNERY LTD.,
JAIPUR ROAD,
KANPUR.

SUPER HOUSE LTD.,
13/B, INDUSTRIAL AREA,
UNNAO (U.P.)

SUPER HOUSE LTD.,
A5, UPSIDE INDUSTRIAL
AREA, AGRA (U.P.)

MIRZA
INTERNATIONAL LTD.,
14/6, CIVIL LINES,
KANPUR (U.P.)

RAHMAN INDUSTRIES
LTD.
184/167, WAJIDPUR,
JAIPUR, KANPUR (U.P.)

ALAHABAD TANNERY,
99/85-A, JAIPUR,
KANPUR (U.P.)

THE INTERNATIONAL
(P) LTD.
10TH-11TH, MILE STONE,
AGRA MATHURA ROAD,
AGRA (U.P.)

R.N. BAJAJ OVERSEAS,
589-A, ARTONI,
AGRA. (U.P.)

VIROLA
INTERNATIONAL,
21/68, FREE GANG,
AGRA. (U.P.)

TEJ SHOES TECH,
10TH-11TH, MILE STONE
AGRA MATHURA ROAD.
(U.P.)

VIROLA EXPORTS,
21/46, FREE GANG,
AGRA.(U.P.)

Or

-2-

CENTRAL BENCH AT ALAHABAD
INCOME TAX APPELLATE TRIBUNAL

Appeal No. ST/1357 to 1369/2010 & ST/618/2009

Arising out of Orders-in-Appeal No. 336 to 348-ST/APPL/KNP/2010 dated 30.6.2010 passed by the Commissioner of Central Excise & Service Tax (Appeals), Kanpur.

For approval and signature:

Hon'ble Shri P.S. Pruthi, Member (Technical)
Hon'ble Shri S.S. Garg, Member (Judicial)

- =====
1. Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982? : No
 2. Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not? : Yes
 3. Whether their Lordships wish to see the fair copy of the order? : Seen
 4. Whether order is to be circulated to the Departmental authorities? : Yes
- =====

Commissioner of Central Excise, Kanpur

Appellant

vs.

Respondents

1. M/s Calico Trends
2. M/s Model Tanners (India) Pvt. Ltd.
3. M/s Super Tannery Ltd.
4. M/s Super House Ltd.
5. M/s Super House Ltd.
6. M/s Mirza International Ltd.
7. M/s Rahman Industries Ltd.
8. M/s Allahabad Tannery
9. M/s Tej International (P) Ltd.
10. M/s R.N. Bajaj Overseas
11. M/s Virola International
12. M/s Tej Shoes Tech.
13. M/s Virola Exports
14. M/s Virola International

Appearance:

Shri G.K. Dixit, Addl. Commr. (AR)

For Appellant

Signature

Shri Dharmendra Srivastava, C.A.
 Shri Anurag Mishra, Advocate
 Ms. Surabhi Sinha, Advocate

for Respondents No. 1 to 5
 for Respondent No. 6
 for Respondents No. 9, 11,
 12, 13 & 14

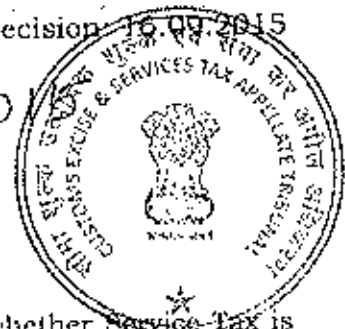
CORAM:

SHRI P.S. PRUTHI, MEMBER (TECHNICAL)
SHRI S.S. GARG, MEMBER (JUDICIAL)

Date of Hearing: 16.09.2015

Date of Decision: 16.09.2015

Final ORDER NO. 70022-70035/2015



Per: P.S. Pruthi

The short point arising in these appeals is whether Service Tax is payable by service recipients i.e. Indian manufacturer exporters, who paid commissions to foreign based service providers whose services were availed for procuring orders for the Indian based exporters. The period involved in all the cases is prior to 18.4.2006.

2. The Hon'ble Bombay High Court in the case of *Indian National Ship Owner's Association Vs. Union of India - 2009 (13) STR 235 (Bom)* held as under: -

"It appears that it is first time when the Act was amended and Section 66A was inserted by Finance Act, 2006 w.e.f. 18-4-2006, the Respondents got legal authority to levy service tax on the recipients of the taxable service. Now, because of the enactment of Section 66A, a person who is resident in India or business in India becomes liable to be levied service tax when he receives service outside India from a person who is non-resident or is from outside India. Before enactment of Section 66A it is apparent that there was no authority vested by law in the Respondents to levy service tax on a person who is resident in India, but who receives services outside India. In

Car... ..

