FAX : 0532-2400149

REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38,MG Marg Civil Lines,Old Red Building,Allahabad-211001
Regional Branch, Allahabad

Dated: 03/11/2016

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/71029-71030/2016-CU[DB] dated 01/11/2016

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the **Finance Act, 1994 relating to Service Tax Act, 1994.**

Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	ST/595/2009	COMMISSIONER OF CUSTOMS-GHAZIABAD 202...WING A C.G.O. COMPLEX-II, KAMLA NEHRU NAGAR, GHAZIABAD,UTTAR PRADESH 201002
2	ST/628/2009	SHRIRAM PISTONS & RINGS LIMITED MEERUT ROAD GHAZIABAD UP
		Name and Address of Respondent
3		SHRIRAM PISTONS & RINGS LTD MEERUT ROAD,, GHAZIABAD ,UP
4		C.C.E. & S.T.-Ghaziabad 202...WING A C.G.O. COMPLEX-II,KAMLA NEHRU NAGAR, GHAZIABAD, UTTAR PRADESH-201002

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Other Appellants and Respondents as per Annexure

Copy To

5Advocate(s) / Consultant(s):

V. Lakshmi Kumaran
5, JANGPURA EXTENTSION LINK
ROAD NEW DELHI-110014

6 Bar Association, CESTAT, Allahabad

7 Director Publications, Customs, Excise. I.P. Estate, Delhi

8 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

23-11-16

9 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

10 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

11 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

12 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

13 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad -- 38

14 The ICFAI society, 52, Nagarjuna Hill,Punjagutta Hyderabad.-500082

15 M/S Knowledge Processing Pvt. ltd.(taxmanagementindia.com),FF-19,1st Floor,Cross River Mall,CBD Ground,Near Karkardooma Court,Delhi-110032

16 C.D.R. 17 Office Copy 18 Guard File

Asstt. Registrar

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD
Appeal Nos.ST/595/2009 & ST/628/2009-CU[DB]

Arising out of Order-in-Original No.08/COMMR./ST/GZB/2009 dated 15.05.2009 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Ghaziabad.

For approval and signature:

HON'BLE MR. ANIL CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

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 His Lordship wishes to see the fair copy of the Order?	: Seen
4.	Whether Order is to be circulated to the Departmental Authorities?	: Yes

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C.C.E. & Service Tax, Ghaziabad (in Appeal No.ST/595 of 2009)
M/s Shriram Pistons & Rings Ltd. (in Appeal No.ST/628 of 2009)

...APPELLANT(S)

VERSUS

M/s Shriram Pistons & Rings Ltd. (in Appeal No.ST/595 of 2009)

C.C.E. & Service Tax, Ghaziabad (in Appeal No.ST/628 of 2009)

...RESPONDENT (S)

APPEARANCE
Shri Pawan Kumar Singh, Supdt. (A.R.) for the Department (s)
Shri Atul Gupta & Shri Hrishikesh, Advocates for the Respondent (s)

CORAM:

HON'BLE MR. ANIL CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

DATE OF HEARING & PRONOUNCEMENT: 01.11.2016

FINAL ORDER NO.- 71029 - 71030/2016

Per Mr. Anil Choudhary :

These cross appeals filed by both the Revenue and the Assessee arise from the common Order in adjudication dated 15th May, 2009. The issue in these appeals is whether the assessee was liable to Service Tax on reverse charge basis for the period April, 2001 to March, 2005.

2. Heard the parties.

3. That it has been brought to our notice by the learned counsel for the appellants that the CBEC have issued Circular No.276/08/2009-CX. 8A dated 26.09.2011, regarding applicability of Service Tax on taxable services provided by a non-resident or a person located outside India to a recipient in India. Following the ruling of Hon'ble Bombay High Court as confirmed by Hon'ble Supreme Court in the case of Indian National Shipowners Association reported at 2009 (13) STR 235 (Bom.), It have been clarified by the Board that the Service Tax liability on any taxable Service provided by a non-resident or person located outside India, to recipient in India, would arise with effect from 18th April, 2006, i.e., the date of enactment of Section 66A of Finance Act, 1994.

4. Appreciating the law as pronounced by the Hon'ble High Court and Hon'ble Supreme Court and thereafter as clarified by the CBEC, we find that the show-cause-notice in question is not sustainable, and as such, we set aside the impugned Order. Accordingly, the appeal

No.ST/628/2009 by the Assessee stands allowed with consequential benefits and Appeal No.ST/595/2009 by Revenue stands dismissed.

(Dictated and Pronounced in the open Court)

Sd/- Sd/-

(ANIL G. SHAKKARWAR)
MEMBER (TECHNICAL)

(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

Mishra

प्रमाणित प्रति / Certified True Copy

16.4

सहायक पंजीकार / Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण / (C.E.S.T.A.T.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001