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: 05/09/2017

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70829/2017-SM[BR] dated 01/09/2017

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
1	E/83/2009	**LOHIA STARLINGER LTD.** CHAUBEYPUR UNIT, LOHIA INDUSTRIAL COMPLEX, CHAUBEYPUR, KANPUR.
		Name and Address of Respondent
2		-C.C.E. KANPUR 117/7, Sarvodaya Nagar, Kanpur 208005.

Copy To

3Advocate(s) / Consultant(s):

STUTI SAGGI, (AMICUS-CURIAE) ADVOCATE 102,MAHALAXMI ENCLAVE,STANLEY ROAD,CIVIL LINE,ALLAHABAD,UTTAR PRADESH

4 Bar Association, CESTAT, Allahabad

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

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

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

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

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

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

11 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38

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

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

14 C.D.R. 15 Office Copy 16 Guard File

Asstt. Registrar

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I

APPEAL No.E/83/2009-EX[SM]

(Arising out of Order-in-Appeal No.363-CE/APPL/KNP/08 dated 30/09/2008 passed by Commissioner of Central Excise & Customs (Appeals), Kanpur)

M/s Lohia Starlinger Ltd. **Appellant**

Vs.

Commissioner of Central Excise, Kanpur **Respondent**

Appearance:

Ms. Stuti Saggi, (Amicus-curiae) Advocate, for Appellant
Shri Rajeev Ranjan, Joint Commissioner (AR), for Respondent

CORAM:

Hon'ble Mr. Anil Choudhary, Member (Judicial)

Date of Hearing : 01/09/2017
Date of Decision : 01/09/2017

FINAL ORDER NO-70829/2017

Per: Anil Choudhary

The issue in this appeal is, whether the appellant-assessee is liable to service tax on reverse charge basis for services received from foreign-based persons, who have fixed place of business/establishment based in a country other than India and not having office in India on services provided from outside India to the appellant– recipient in India for the period 09/07/2004 to 30/09/2005.

2. The appellant is absent inspite of notice and was also absent on the previous three dates. The appeal is being

disposed of with the assistance of the learned Amicus-curiae, appointed for appellant by this Tribunal and learned A.R for Revenue.

3. Heard the parties.

4. Having considered the submissions and the facts on record, I find that the issue herein is squarely covered in favour of the appellant-assessee in the case of M/s Indian National Ship Owners Association, wherein it have been held by Hon'ble Bombay High Court that prior to 18/04/2006, there is no liability to service tax on reverse charge basis, on import of service from abroad, being the date on which Section 66A was brought on statute in the Finance Act, 1994.

5. Accordingly, this appeal is allowed and the impugned order is set aside. The appellant shall be entitled for consequential benefits, if any, in accordance with law.

6. This Tribunal appreciates the assistance provided by Mrs. Stuti Saggi, Advocate, appointed as Amicus-curiae.

(Dictated in Court)

-Sd/-
(ANIL CHOUDHARY)
Member(JUDICIAL)

akp

प्रमाणित प्रति/Certified True Copy
07/09/17
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