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: 17/11/2017

To

Appellant as per address in table below
Respondent as per address in table below

Final Order No. A/71429/2017-SM[BR] dated 15/11/2017

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/1032/2011	CCE & ST C.G. O. Complex-II, Kamla Nehru Nagar, Ghaziabad 201302

	Name and Address of Respondent
2	SPARK ENGINEERING PVT. LTD. 40/1, SITE-IV, IND. AREA, SAHIBABAD, GHAZIABAD. ,,

Copy To
3Advocate(s) / Consultant(s):

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, Opp ICICI Bank of Defence Colony 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 Second Folder Copy 17 Guard File

Asstt. Registrar

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

APPEAL No. ST/1032/2011
(Arising out of Order-in-Appeal No. 259-ST/APPL/GZB/2011 dated 24/03/2011 passed by Commissioner of Central Excise, Service Tax & Customs (Appeals), Ghaziabad)

Commissioner, Customs & Central Excise, Ghaziabad **Appellant**

Vs.

M/s Spark Engineering Pvt. Ltd. **Respondent**

Appearance:

Shri Mohd. Altaf (Asstt. Commr.) AR for Appellant
Absent for Respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)

Date of Hearing : 15/11/2017
Date of Decision : 15/11/2017

FINAL ORDER NO-71429/2017.....

Per: Archana Wadhwa

Being aggrieved with the order passed by the Commissioner (Appeals), Revenue has filed the present appeal. I have heard Mohd. Altaf (Assistant Commissioner) A.R. appearing for the Revenue. Nobody appeared for the respondent.

2. The issue in the present appeal is as to whether the respondent, who was the Foreign Service Recipient, is liable to pay service tax on Reverse Charge Basis, in respect of

services received prior to 18.04.2006. The Commissioner (Appeals) has held in favour of the assessee by following the Hon'ble Bombay High Court's decision in the case of Indian National Shipowners Association v/s UOI reported at 2009 (13) STR 225 (Bom.). It is also seen that the same has been upheld by the Hon'ble Supreme Court. As such, there is no merit in the Revenue's appeal. The same is accordingly rejected.

(Dictated and pronounced in Court)

Sd/-
(Archana Wadhawa)
Member(Judicial)

Ankit

प्रमाणित प्रति/Certified True Copy
11/12/12
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