

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: 15/11/2017

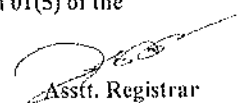
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71367/2017-SM[BR] dated 13/11/2017

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/1348/2011	Commissioner of CUSTOMS- Kanpur 117/7...SARVODYA NAGAR, KANPUR, UTTAR PRADESH 208005 Name and Address of Respondent
2		Ms Lohia Starlinger Ltd D-3/a, Panki Industrial Area,, KANPUR ,UP

Copy To

- 3 Bar Association, CESTAT, Allahabad
- 4 Director Publications, Customs, Excise, I.P. Estate, Delhi
- 5 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-5
- 6 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17
- 7 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005
- 8 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)
- 9 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070
- 10 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38
- 11 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082
- 12 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032
- 13 C.D.R.
- 14 Office Copy
- 15 Second Folder Copy
- 16 Guard File


Asstt. Registrar

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

APPEAL No. ST/1348/2011-ST[SM]

(Arising out of Order-in-Appeal No. 130-131-ST/APPL/KNP/2011 dated 24/06/2011 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Kanpur)

**Commissioner of Central Excise & Service Tax,
Kanpur**

Appellant

Vs.

M/s Lohia Starlinger Ltd.

Respondent

Appearance:

Shri Mohd. Altaf, Assistant Commissioner (AR),
Request for Adjournment,

for Appellant
for Respondent

CORAM:

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

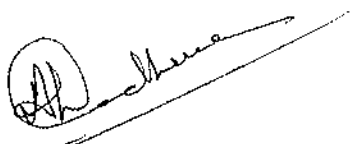
Date of Hearing & Date of Decision : 13/11/2017

FINAL ORDER NO. 713671.2017.....

Per: Archana Wadhwa

The short issue involved in the present appeal of the Revenue is, as to whether the service recipient in India, from a foreign based service provider is required to pay Service Tax, on reverse charge basis, for the period prior to 18/04/2006, when the provisions of Section 66A was enacted for the first time.

2. While granting relief, Commissioner (Appeals) has relied upon the Hon'ble Bombay High decision in the case of Indian National Shipowners Association, which stands confirmed by the Hon'ble Supreme Court. He has also referred to the Board's Circulars laying down to the effect, all the decisions of the Tribunal, which stands passed by following the Hon'ble



Bombay High Court decision, stands accepted by the Revenue.

3. It is seen that the issue stands settled right upto the Hon'ble Supreme Court as also stand accepted by the Revenue itself, as is clear from the Board's Circulars issued on the same. It is not understood as to why such type of mechanical filing of appeal was done by the Concerned Officers, which unnecessarily leads to multiplication of litigations. The grounds of appeal, nowhere, touch the Board's Circulars and fact of conformation of Hon'ble Bombay High Court decision by the Hon'ble Supreme Court and the applicability of the same. There is no reason, given in the said appeal, as to why the Hon'ble Supreme Court's decision, which is declaration of law of the land and is required to be followed in terms of Article 141 of the Constitution should not be adhered to. Such frivolous appeals filed by the Revenue not only waste the time and energy of the Officer drafting the appeal but also contributes to the wastage of the Court's time, leading to nil results.

4. Having expressed my anger as above, I reject the appeal filed by the Revenue.

(Dictated & Pronounced in Court)

Sd/-

(Archana Wadhawa)

Member(Judicial)

Ansuri

प्रमाणित प्रति/Certified True Copy

04/12/17
 सहायक रजिस्ट्रार/Asstt. Registrar
 सहायक, आपातस्थिति एवं सेवा कर
 व्यवस्थापन प्रणाली (C.E.S.T.A.T.)
 38, एम.जी. मार्ग, इलाहाबाद-211001
 38, M. G. MARG, ALLAHABAD-211001

