

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: 12/09/2017

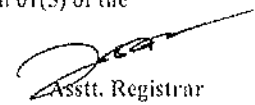
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70959/2017-SMIBR dated 21/07/2017

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/1626/2011	C.C.E & ST, LUCKNOW 7-A, Ashok Marg, Lucknow.
		Name and Address of Respondent
2		ROOP CHAND & SONS, PALLA BAZAR, FARRUKHABAD. (U.P.),,

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Copy To

3 Advocate(s) / Consultant(s):

ANIL KUMAR DIXIT (ADV.)
7/116A, H-1, 1ST FLOOR,
RADHEY APARTMENT,
SWAROOP NAGAR,
KANPUR- 208002

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, I-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.ST/1626/2011-ST[SM]

(Arising out of Order-in-Appeal No.196-ST/LKO/2011 dated 12/08/2011
passed by Commissioner (Appeals), Central Excise & Service Tax,
Lucknow)

Commissioner of Central Excise, Lucknow

Appellant

Vs.

ROOP CHAND & SONS

Respondent

Appearance:

Shri Sandeep Kumar Singh (Dy. Commr.) AR
Shri Anil Kumar Dixit (Adv.)

for Appellant
for Respondent

CORAM:

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

Date of Hearing : 21/07/2017
Date of Decision : 21/07/2017

FINAL ORDER NO.-7065607/2017.....



Per: Anil Choudhary

The above said appeal is filed by the Revenue against
the Impugned Order-in-Appeal No.196-ST/LKO/2011 dated
12/08/2011 passed by Commissioner (Appeals), Central Excise &
Service Tax, Lucknow, as the issue involved in this appeal is,
liability of service tax on commission received by respondent
on sale of SIM-Cards received from M/s Bharat Sanchar
Nigam Ltd. (BSNL).

2. Heard the parties.

3. We find that the issue is no more res-integra, since the same has been decided by this Tribunal through the Final Order No.71172/2016 dated 26.12.2016, in the case of Commissioner of Central Excise, Kanpur Vs ITI Ltd., Kanpur. In the said appeal this Tribunal has found that the sales commission paid to the respondent, is part of the assessable value on which BSNL has already paid service Tax. In view of the same, this Tribunal had held that "The Commission received by the respondent has been already subjected to Service Tax at the hands of BSNL". The fact of this case being similar, the ruling is squarely applicable to the present case. Therefore, I dismiss this appeal filed by the Revenue. Respondent shall be entitled for consequential relief, if any, in accordance with law.

(Dictated & Pronounced in Court)

Lks


(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

प्रमाणित प्रती/Certified true copy
24/09/17
सहायक पंजीकार/Asstt. Registrar
सीमा शुल्क, उत्पाद शुल्क एवं सेवा कर
अपील अधिकरण (C.E.S.T.A.T.)
38, एच. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001

