

FAX : 0532-2400149

REGISTERED / AD

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

To

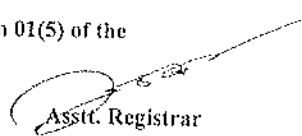
Dated: 30/11/2017

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/71776/2017-CU[DB] dated 28/11/2017

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/1692/2010	MERINO INDUSTRIES LTD., VILLAGE-ACHHEGA, P.O. HAPUR, DISTRICT- GHAZIABAD.
		Name and Address of Respondent
2		-C.C.E. MEERUT II Opp. Saheed Park (Near Ashok ki Lat) Delhi Road, Meerut (UP)

Copy To

3 Advocate(s) / Consultant(s):

S. Sunil (Adv.)
46, BANK ENCLAVE,
DELHI
110092

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/1692/2010-CU[DB]

(Arising out of Order-in-Appeal No. 262-ST/MRT-II/2010 dated 25/08/2010 passed by Commissioner of Central Excise & Customs (Appeals), Meerut-II)

M/s Merino Industries Ltd.

Appellant

Vs.

Commissioner of Central Excise, Meerut-II

Respondent

Appearance:

Written Submissions,
Shri Mohd. Altaf, Assistant Commissioner (AR),

for Appellant
for Respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing & Date of Decision : 28/11/2017

FINAL ORDER NO. 717.76/2017.....

Per: Archana Wadhwa

The appellant, in the present appeal, has filed the written submissions, with a request to decide the appeal on the basis of the same. Accordingly, we have gone through the said written submissions as also the impugned order. We have also heard the ld. A. R., Shri Mohd. Altaf, Assistant Commissioner, for Revenue.

2. As per the facts on record, the appellant availed the services of a foreign person in respect of "Business Exhibition Services" for conducting the exhibition in the foreign countries. The Revenue entertained a view that such services were taxable and accordingly, after due adjudication,



confirmed the demand of Service Tax to the tune of Rs.99,436/- along with imposition of penalty for the period 2005-06 & 2006-07.

3. The appellant's contention is that the entire activities were done outside India, in as much as, admittedly Business Exhibition Services were carried out at a place outside India and such services were rendered and received outside India, in which case they cannot be made taxable in India. They relied upon the Tribunal's decision in the case of Positive Packaging Industries Ltd. Versus Commissioner of Central Excise, Raigad reported at 2015 (39) S.T.R. 219 (Tri. - Mumbai).

4. We find that there is no dispute about the fact that the services were provided from outside India and were received at a place outside India. The above referred decision of the Tribunal has held that in such a scenario, the same would not be covered by the Business Exhibition Services so as to make them liable to tax. As such, by following the above decision, we set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Dictated & Pronounced in Court)

Sd/-
Anil G. Shalkarwar
Member (Technical)

Ansari

प्रमाणित प्रति Certified True Copy

25/01/18
25/01/18
Sd/-
Registrar
राजस्थान सरकार
अर्थ विभाग (आ.स.व.)
38, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 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