

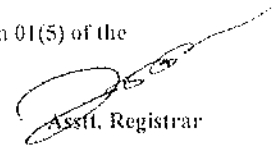
CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38.MG Murg Civil Lines, Old Red Building, Allahabad-211001
Regional Branch, Allahabad

Dated: 26/12/2017

Copy filed as per address in table below
 Respondent as per address in table below

Final Order No. ST/A/71888-71893/2017-CU[DB] dated 27/11/2017

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
	ST/1751/2010	R.S. FINANCE AND CREDIT, BLOCK NO. 20/4, G-3, MARUTI TOWER SANJAY PLACE, AGRA.

	ST/1752/2010	SHREE JEE ASSOCIATES, BLOCK NO. 11-C, SHOP NO. 15, BASEMENT OPP. KOHINOOR BAR, SANJAY PACE AGRA.
--	--------------	---

	ST/1753/2010	JAIN ASSOCIATES, 20/4, 2ND FLOOR, MARUTI TOWER SANJAY PLACE, AGRA.
--	--------------	---

	ST/1754/2010	MAHAJAN FINANCIAL SERVICES, 6/3G/28, SHASTRI NAGAR, KHANDARI, AGRA.
--	--------------	--

	ST-1755/2010	INNOVA FINANCIAL SERVICES, 17, 54/4, BASEMENT PRATEEK TOWER, SANJAY PLACE, AGRA.
--	--------------	---

	ST/1761/2010	SAPNA DUTHIRA 19, New Subhash Nagar, Kendrya Hindi Sansthan road, Agra.
--	--------------	--

Name and Address of
 Respondent

-C.C.E. KANPUR
 117/7, Sarvodaya Nagar, Kanpur

8

-
-C.C.E. KANPUR
117/7, Sarvodaya Nagar, Kanpur
208005.

9

-
-C.C.E. KANPUR
117/7, Sarvodaya Nagar, Kanpur
208005.

10

-
-C.C.E. KANPUR
117/7, Sarvodaya Nagar, Kanpur
208005.

11

-
-C.C.E. KANPUR
117/7, Sarvodaya Nagar, Kanpur
208005.

12

-
-C.C.E. KANPUR
117/7, Sarvodaya Nagar, Kanpur
208005.

-

Other Appellants and Respondents as per Annexure

Copy To

13 Advocate(s) / Consultant(s):

14 Bar Association, CESTAT, Allahabad

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

16 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-5

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

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

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

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

21 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

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

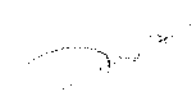
23 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032

24 C.D.R.

25 Office Copy

26 Second Folder Copy

27 Guard File


Asstt. Registrar

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

APPEAL No. ST/1751-1755 & 1761/2010-CU[DB]

(Arising out of Order-in-Appeal No. 438 to 445-ST/APPL/KNP/2010 dated 31/08/2010 passed by Commissioner of Customs & Central Excise (Appeals), Kanpur)

M/s R. S. Finance & Credit (In Appeal No. ST/1751/2010),

Shree Jee Associates (In Appeal No. ST/1752/2010),

Jain Associates (In Appeal No. ST/1753/2010),

Mahajan Financial Services (In Appeal No. ST/1754/2010),

Innova Financial Services (In Appeal No. ST/1755/2010) &

Sapna Luthra (In Appeal No. ST/1761/2010)

Appellant

Vs.

Commissioner of Customs & Central Excise,
Kanpur

Respondent

Appearance:

Absent On Call.

Shri Pradeep Kumar Dubey, Superintendent (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 : 27/11/2017

FINAL ORDER NO. 71888-71893/2017

Per: Anil G. Shakkarwar



The above stated six appeals are arising out of common *

Order-in-Appeal No. 438 to 445-ST/APPL/KNP/2010 dated 31/08/2010 passed by Commissioner of Customs & Central Excise (Appeals), Kanpur.

2. The brief facts of the case are that appellants were receiving commission from the Bank & Financial Institutions

9

for providing services to the Financial Institutions. It appeared to Revenue that the said commission was covered by the definition of Business Auxiliary Service. Therefore, demands were raised and were confirmed. Being aggrieved by the said order, appellant preferred appeal before the Id. Commissioner (Appeals). The Id. Commissioner (Appeals) has held that the services provided by the appellants to their customers for arranging finance were given by the staff of the Bank, who used brand of the said Financial Institutions while dealing with the customers and therefore the said services were in the nature of branded services and were not eligible for exemption in terms of Notification No. 06/2005-ST dated 01/03/2005.

3. Heard the Id. A. R. for Revenue and perused the facts on record. Nobody appeared on behalf of the appellant.

4. We find that the said services are covered by the definition of Business Auxiliary Service and were otherwise eligible for levy of Service Tax under the category of Business Auxiliary Service. Further, we find that the said services were rendered to the Financial Institutions and therefore, the question of use of brand of the Financial Institutions by the Service Provider did not arise. Therefore, we find that services were not covered as "Branded" services and therefore, the Service Provider were eligible for exemption in terms of Notification No. 06/2005-ST dated 01/03/2005. We, therefore, remand the matter back to the file of Original

2

Adjudicating Authority to allow the said exemption in terms of Notification No. 06/2005-ST dated 01/03/2005, to the appellant and re-determine the Service Tax liability.

5. With the above direction, we remand the matter back to the file of Original Adjudicating Authority. Thus, all the appeals are allowed by way of remand.

(Dictated & Pronounced in Court)

Sd/-
(Archana Wadhawa)
Member (Judicial)

Sd/-
Anil.G. Shakkarwar
Member(Technical)

Ansari

प्रमाणित प्रति/Certified True Cop,

21/01/18
सहायक पंजीकार/Asstt. Registrar
सीमा शुल्क, उत्तराखण्ड एवं राज. कर
अपील अधिनियम (C.E.S.T.A.T.)
38, एम.जी.मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001

