

FAX : 0532-2400149

REGISTERED / AD

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

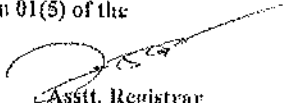
To

Dated: 05/12/2017

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

Final Order No. ST/A/71880/2017-CU[DB] dated 30/11/2017

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/209/2011	CCE, KANPUR 117/7, Sarvodaya Nagar, Kanpur 208005.
		Name and Address of Respondent
2		SUPER HOUSE LTD. (UPPER DIVISION) 150 FT. ROAD, JAIMAU, KANPUR (U.P.),,

Copy To

3 Advocate(s) / Consultant(s):

**Dharmendra Srivastava &
Associates, C.A
13/392(I) CIVIL LINES,
KANPUR,
UTTAR PRADESH**

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 Taxman 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 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/209/2011-CU[DB]

(Arising out of Order-in-Appeal No. 13-ST/APPL/KNP/2011 dated 19/01/2011 passed by Commissioner of Central Excise & Customs (Appeals), Kanpur)

Commissioner of Central Excise & Service Tax,
Kanpur

Appellant

Vs.

M/s Super House Ltd. (Upper Division)

Respondent

Appearance:

Shri Pradeep Kumar Dubey, Superintendent (AR),
Shri Dharmendra Srivastava, (C.A.),

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 : 30/11/2017

FINAL ORDER NO. 7.1.889/2017.....

Per: Archana Wadhwa



Being aggrieved with the order passed by Commissioner (Appeals) vide which he has held that respondent is not liable to pay any tax on Reverse Charge Basis in respect of Overseas Commission Agent Services for the period prior to 18/04/2006, by following the Hon'ble Bombay High Court's decision in the case of Indian National Ship Owner's Association *Versus* Union of India reported at 2009 (13) S.T.R. 235 (Bombay), the Revenue has filed the present appeal.

2. Apart from the fact that the issue is covered by the said decision of Hon'ble Bombay High Court, which also stands

confirmed by the Hon'ble Supreme Court. We note that there is Board's Circular F. No. 276/5/2009-CX-8A accepting the position that Service Tax liability in such cases would arise only with effect from 18/04/2006. We really fail to understand that when the Board itself has accepted the position in 2009, where was the need by the Revenue to file the present appeal in the year 2011. This only reflects upon the non-application of mind by the Concerned Officers and strengthens the belief that the appeals are being filed by the Revenue in a mechanical manner, without appreciating and understanding the legal issues involved thus, leading, the burden on the Courts.

3. Having expressed our anguish, we reject the Revenue's appeal.

(Dictated & Pronounced in Court)

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

Sd/-
(Archana Wadhawa)
Member (Judicial)

Ansari

प्रमाणित प्रतिलिपि/Certified True Copy

205/01/18
सहायक पंजीकार/Asstt. Registrar
सोमेश्वर, उत्तराखण्ड एवं सेवा कर
अपील अधिकरण(C.E.S.T.A.T.)
38, एम.जी.मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001

10-11-12

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