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: 05/01/2017

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70006/2017-SM[BR] dated 03/01/2017

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/615/2010	**Commissioner of CUSTOMS-Kanpur** 117/7...SARVODYA NAGAR, KANPUR, UTTAR PRADESH 208005
		Name and Address of Respondent
2		Avon Awning 7/117,swaroop Nagar,, KANPUR UP

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Copy To

3Advocate(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, 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 Guard File

Asstt. Registrar

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD

Appeal No.ST/615/2010-ST[SM]

Arising out of Order-in-Appeal No.181/ST/APPL/KNP/2010 dated 26.03.2010 passed by Commissioner (Appeals) of Customs & Central Excise, Kanpur.

Commissioner of Central Excise & S.T., Kanpur

...APPELLANT(S)

VERSUS

M/s Avon Awning

...RESPONDENT (S)

APPEARANCE:

Shri Pawan Kumar Singh, Supdt. (A.R.) for the Department (s)

Shri Dharmendra Srivastava, CA for the Respondent (s)

CORAM:

HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

DATE OF HEARING & PRONOUNCEMENT : 03.01.2017

FINAL ORDER NO.- 70006/2017

Per Mr. Anil G. Shakkarwar:

The present appeal is filed by Revenue against Order-in-Appeal No.181/ST/APPL/KNP/2010 dated 26.03.2010 passed by Commissioner (Appeals), Kanpur.

2. The brief facts of the case are that the respondents were issued with a show-cause-notice dated 05.10.2009 for the period covering from 01.10.2008 to 31.08.2009. The allegation in the show-cause-notice was that the respondents were providing taxable service under Advertising Agency Service. The said show-cause-notice was adjudicated through Order-in-Original dated 18.02.2010, wherein the Original Authority confirmed the demand of Service Tax of

Rs.47,75,747.24/- on Advertising Agency Services and imposed equal penalty. Aggrieved by the said order, respondents preferred appeal before Ld. Commissioner (Appeals). It was decided through impugned Order-in-Appeal dated 26.03.2010. The appellate Authority has held that it is an admitted fact on the department's part that the respondent is not involved in designing, visualizing, conceptualizing of the advertisements, and that the respondent was just engaged in printing the advertising materials provided to him by his client and was also performing additional work of installing same at the places already decided by his clients and held that the services provided by the respondents were not leviable to Service Tax. The Ld. Commissioner (Appeals) set aside the said Order-in-Original dated 18.02.2010. Aggrieved by the said Order-in-Appeal, Revenue preferred appeal before this Tribunal.

3. Heard the Ld. DR for Revenue, who has supported the Order-in-Original dated 18.02.2010.

4. Heard the learned consultant for the respondent. He has submitted that for the period earlier than the period of present show-cause-notice the same respondent was issued with a show-cause-notice on the same grounds and ultimately the matter reached before this Tribunal and this Tribunal through Final Order No.70961/2016 dated 03.10.2016 has held that for the activities stated in the said show-cause-notice the respondent was not liable for levy of Service Tax.

5. Having considered rival contentions and after going through said Final Order dated 03.10.2016 and perusal of record, I find that the said

Final Order No.70961/2016 dated 03.10.2016 was in respect of the same respondents for earlier period. I also find that the facts of the case are squarely covering the present appeal, therefore, following precedent order, I hold that the activity covered by the present appeal is not liable for levy of Service Tax. Therefore, I dismiss the appeal filed by Revenue.

(Dictated & pronounced in the open Court)

(Anil G. Shakkarwar)
Member (Technical)

Mishra

प्रमाणित प्रति / Certified True Copy
17.1.17
सहायक पंजीकार / Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण / (C.E.S.T.A.T.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001