

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

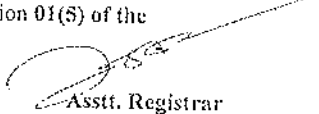
Dated: 05/12/2017

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/71806/2017-CU/DBI 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/865/2011	PATEL ADVERTISERS 111A/409, Ashok Nagar, Kanpur.

2		Name and Address of Respondent -C.C.E. KANPUR 117/7, Sarvodaya Nagar, Kanpur 208005.
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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), Vaidhyaram 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)

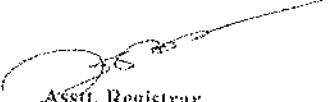
10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

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

12 The ICAI 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/865/2011-CU[DB]
(Arising out of Order-in-Appeal No. 65-ST/APPL/KNP/2011 dated
14/03/2011 passed by Commissioner of Central Excise & Customs
(Appeals), Kanpur)

M/s Patel Advertisers

Appellant

Vs.

Commissioner of Central Excise & Service Tax, Kanpur

Respondent

Appearance:

Shri Dharmendra Srivastava (CA)
Shri Gyanendra Kumar Tripathi (AC) AR

for Appellant
for Respondent

CORAM:

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

Date of Hearing : 30/11/2017
Date of Decision : 30/11/2017

FINAL ORDER NO. 71806/2017

Per: Archana Wadhwa



After hearing both the sides duly represented by Shri Dharmendra Srivastava (CA) for the appellant and Shri Gyanendra Kumar Tripathi for the Revenue, we find that the appellant is registered with the Service Tax Department, under the category of Advertisement Agency Service. While providing such services, they were getting some discounts/commissions/incentives from various Print Medias. As per the appellant, a part of such discounts stand

2. Revenue by entertaining a view that such discount extended to the appellant by Print Media are liable to service tax, raised the demand against them which stands confirmed by vide the impugned orders of the Authorities below.

4. Inasmuch as the issue stands decided, by following above decisions, we set aside the impugned order and allow the appeal with consequential relief to the appellant.

Sd/-
(Archana Wadhawa)
Member (Judicial)

Ankit

204/19/18

