

FAX : 9532-2400149

REGISTERED / AD

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

Dated: 28/02/2018

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/70406/2018-CU(DB) dated 13/02/2018

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/Stay/52614/2014	ST/52107/2014	Airvision India Private Limited B-14 & 15, Sector-81 Phase-ii NOIDA UP
		Name and Address of Respondent
2		C.C. & C.E. & S.T.-Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH-201307

Copy To

3 Advocate(s) / Consultant(s):

Kartikeya Narain
c/o S.C.Kamra & co, Advocates
& Solicitors, 21 b/1/17, tashkand
Marg, Civil
Lines, Allahabad, U.P.

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), Vaithiyaram 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/52107/2014-CU[DB]

(Arising out of Order-in-Appeal No. NOI/EXCUS/000/APPL/200/13-14
dated 28/10/2013 passed by Commissioner of Customs, Central Excise &
Service Tax (Appeals), Noida)

M/s Airvision India Private Limited Appellant

Vs.

Commissioner of Central Excise, Noida Respondent

Appearance:

Shri S.C. Kamra (Advocate) & Shri G.K. Mahajan (Advocate) for Appellant
Shri Pawan Kumar Singh (Supdt.) AR for Respondent

CORAM:

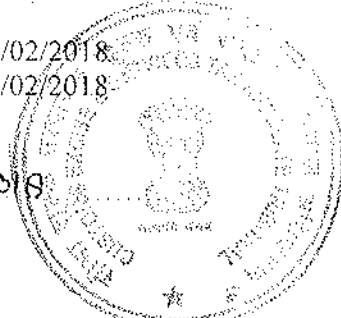
Hon'ble Mr. Anil Choudhary, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 13/02/2018
Date of Decision : 13/02/2018

FINAL ORDER NO. 70406/2018

Per: Anil Choudhary

The issue in this appeal is whether the appellant as a service recipient who has paid service tax on reverse charge basis on GTA services whether they are entitled to abatement under Notification No. 32/2004 - ST read with 1/2006 - ST for the period from April, 2007 to February, 2008, which is being sought to be denied by Revenue on the ground that the declaration to be provided by the GTA is not contained on the consignment note, but has been provided separately on the Letter-head of the GTA.



2. Heard the parties.

3. Having considered the rival contentions we find that the issue is squarely covered by the precedent ruling of this Tribunal in Paliwal Home Furnishing vs. Commissioner of Service Tax reported at 2011 (22) STR 531 where it was held that the notifications do not prescribe any format for giving such certificate. Certificate given by GTA in Letter-heads is sufficient and certificate on each consignment note is not required. Accordingly, we allow this appeal by following the ruling in the case of Paliwal Home Furnishing (supra). The impugned order is set aside. The appellant shall be entitled to consequential relief/benefits in accordance with law.

(Dictated and pronounced in Court)

-Sd/-

(ANIL G. SHAKKARWAR)
Member (TECHNICAL)

-Sd/-

(ANIL CHOUDHARY)
Member (JUDICIAL)

Ankur

गुप्तगो मंत्रि/Comptroller and

मुख्य मंत्रि/Chief Minister
मुख्य मंत्रि, उत्तर प्रदेश सरकार
मुख्य मंत्रि, उत्तर प्रदेश सरकार
30, V.P. Road, Varanasi-221001
18, 14, G. Marg, Allahabad-221001

