

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: 07/03/2018

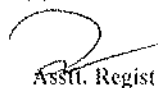
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/70511/2018-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/CROSS/56600/2013 ST/1625/2011	CCE & ST, LUCKNOW 7-A, Ashok Marg, Lucknow.

Name and Address of
Respondent

2	RAMA SALES & SERVICES, 10, BAHUGUNA MARKET, ALLAHABAD. (U.P)
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Copy To

3 Advocate(s) / Consultant(s):

S. P. Ojha
299, Baghambari Housing Scheme,
Allahpur,
Allahabad,
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 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.(taxmanagememindia.com),FP-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

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH: ALLAHABAD**

DIVISION BENCH

**ST/CROSS/56600/2013
Appeal No. ST/1625/2011-CU(DB),**

Dated of Hearing/decision: 13.02.2018

[Arising out of Order-in-Appeal No. 188-ST/LKO/2011 dated 16/08/2011 passed by Commissioner(Appeals), Central Excise & Service Tax, Lucknow]

C.C.E. Lucknow

Appellant

Vs.

RAMA SALES & SERVICES

Respondent

Appearance:

Present for the Appellant: Shri Pawan Kumar Singh (Superintendent) AR
Present for the Respondent: Shri S.P. Ojha (Consultant)

**Coram: Hon'ble Shri Anil Choudhary, Member (Judicial)
Hon'ble Shri Anil G. Shakkarwar, Member (Technical)**

Final Order No. 70511/2018

Per: Anil G. Shakkarwar

The present appeal ^{is} filed by ^{the} Revenue. The issue involved is liability of Service Tax on commission received by respondent on sale of SIM-Cards received from M/s Bharat Sanchar Nigam Ltd. (BSNL).

2. Heard the parties.

3. We find that the issue is no more res-integra, since the same has been decided by this Tribunal through the Final Order

b

No.71172/2016 dated 26.12.2016, in the case of Commissioner of Central Excise, Kanpur Vs ITI Ltd., Kanpur. In the said appeal this Tribunal has found that the sales commission paid to the respondent, is part of the assessable value on which BSNL has already paid service Tax. We therefore, do not find any merits in present appeal. The appeal filed by Revenue is dismissed. The Cross Objection also stands disposed of.

(Dictated and pronounced in the open Court)

-Sd/-

(ANIL CHOUDHARY)
Member (JUDICIAL)

-Sd/-

(ANIL G. SHAKKARWAR)
Member (TECHNICAL)

(K. Gupta)

प्रमाणित प्रति
Certified True Copy
14/03/17
Registrar
राजस्थान, राजस्थान एड वर
अधीन (C.E.S.T.)
38, एम.जी.मार्ग, नया दिल्ली-11001
38, M. G. MARG, NEW DELHI-11001

