

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
BANGALORE**

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 196 of 2010

[Arising out of Order-in-Appeal No. 100/2009 dated 21.10.2009 passed by the Commissioner (Appeals-II), Central Excise & Service Tax, Bangalore]

Commissioner of S.T., Bangalore

No. 16/1. S.P. Complex, Lalbagh Road
Bangalore, Karnataka - 560027

.....Appellant

VERSUS

MMS Exports Pvt Ltd

Plot No. 38-A1, Doddanekundi Industrial Area,
IIInd Phase, Mahadevapura
Bangalore, Karnataka - 560048

.....Respondent

APPEARANCE:

Present for the Appellant: Sh. Neeraj Kumar, Authorized Representative

Present for the Respondent: None

CORAM:

HON'BLE Dr. D. M. MISRA, MEMBER (JUDICIAL)

HON'BLE Mr. PULLELA NAGESWARA RAO, MEMBER (TECHNICAL)

FINAL ORDER NO. 20705/2023

DATE OF HEARING: 17.07.2023

DATE OF DECISION: 17.07.2023

PER D. M. MISRA

None for the respondent. The issue in the present appeal relates to payment of service tax by the respondent for the period from 09.07.2004 to 30.06.2006 under Reverse Charge Mechanism. The said issue is covered by the judgment of Hon'ble Bombay High Court in the case of ***Indian National Ship Owners Association vs.***

U.O.I. reported in ***2009 (13) S.T.R. 235 (Bom.)*** which was later upheld by the Hon'ble Apex Court reported as ***2010 (17) S.T.R. 157 (SC)***. In the result, the appeal filed by the Revenue is accordingly dismissed.

(Dictated and pronounced in the open court)

(D. M. MISRA)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)

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