

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

REGIONAL BENCH - COURT NO. 1
Service Tax Appeal No. 570 of 2010

[Arising out of Order-in-Appeal No. 170/2009 dated
31/12/2009 passed by the Commissioner of Central Excise
(Appeals-II) Bangalore]

CST, Bangalore

No. 16/1, S.P. Complex,
Lalbagh Road
Bangalore – 560 027

Appellant(s)

VERSUS

**CGI Information Systems
and Management
Consultants Ltd.**

38/1, Naganathpura
Electronic City Post
Bangalore - 560 100

Respondent(s)

APPEARANCE:

Mr. K. A. Jathin, Authorized Representative for the Appellant
None for the Respondent

CORAM:

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

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

Final Order No. 20732 / 2023

Date of Hearing: 24/07/2023

Date of Decision: 24/07/2023

PER: D.M. MISRA

None present for the respondent. Heard the learned AR for the Revenue. Revenue has filed an appeal against the order of the learned Commissioner (Appeals) wherein the learned Commissioner (Appeals) held that the levy of service tax on

reverse charge mechanism basis came into force only from 18/04/2006. Accordingly, he allowed the appeal filed by the assessee. We do not find any irregularity in the impugned order as the issue has been settled by the Hon'ble Supreme Court by upholding the order of the Bombay High Court in the case of ***Indian National Shipowners Association Vs. Union of India – 2008-TIOL-633-HC-MUM***. Consequently, the Revenue's appeal is rejected.

(Dictated and pronounced in open court)

(D.M. MISRA)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)

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