CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 2607 of 2010

(Arising out of Order-in-Appeal No. 37/2010 – Service Tax dated 09.08.2010 passed by the Commissioner of Customs and Central Excise (Appeals), Cochin.)

Zachariah & Zachariah
Charted Accountants
"Sazmera",
P.B. No. 204,
Sastri Road,
Kottayam – 680 001.

Appellant(s)

VERSUS

Commissioner of Central Excise,
Kottayam Division,
CMS College Road,
Kottayam – 686 001.

Respondent(s)

APPEARANCE:

None for the Appellant

Mr. Rajesh Shastry, Superintendent (AR) for the Respondent

CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MRS. R. BHAGYA DEVI, MEMBER (TECHNICAL)

Final Order No. 20699 /2024

DATE OF HEARING: 29.08.2024
DATE OF DECISION: 29.08.2024

PER : D.M. MISRA

None present for the appellant but vide letter dated 21.08.2024 had requested the Tribunal to decide the matter on the basis of documents available on record. Heard learned Authorized Representative (AR) for the Revenue.

2. This appeal is filed against Order-in-Appeal No. 37/2010 – ST dated 09.08.2010 passed by the Commissioner of Central Excise (Appeals), Cochin.

3. The short issue involved in the present appeal for determination is whether the reimbursable expenses on account of travelling/photocopies, etc., received by the appellant, who provides the taxable services under the category of "Chartered Accountant (CA) Services" be leviable to Service Tax by including the same in the gross taxable value as consideration received under Rule 5 of the Service Tax (Determination of Value) Rule, 2006. The period involved in the present case is October 2001 to September 2006. We find that the issue has been settled by the Judgment of the Hon'ble Supreme Court in the case of **UOI vs. Intercontinental Consultants and Technocrats Pvt. Ltd.: 2018 (10) GSTL 401 (SC)** wherein it is held that reimbursable expenses cannot be included in the gross taxable value prior to the period 2015.

4. In the result, the impugned order is set aside and the appeal is allowed with consequential relief, if any, as per law.

(Dictated and pronounced in Open Court.)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

hr/rv