

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

REGIONAL BENCH - COURT NO. 1

**Service Tax Appeal No. 21563 of 2015**

(Arising out of Order-in-Appeal No.COC-EXCUS-000-APP-024-15-16 dated 29.04.2015 passed by the Commissioner of Central Excise, Customs and Service Tax (Appeals-I), Cochin.)

**M/s. Associated Clearing and Forwarding Agency**

(Presently known as M/s. ACFA Logistics Private Limited)  
CC No.27/3212, 4<sup>th</sup> Floor,  
Pulinat Building, M.G. Road,  
Kochi - 682 015.

Appellant(s)

*VERSUS*

**The Commissioner of Central Excise, Customs and Service Tax (Appeals)**

C.R. Building, I. S. Press Road,  
Cochin - 682 018.

Respondent(s)

**APPEARANCE:**

None for the Appellant.

Shri Rajashekar B.N.N, 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. 22070 / 2025**

DATE OF HEARING: 02.12.2025

DATE OF DECISION: 02.12.2025

**PER: R. BHAGYA DEVI**

This appeal is filed by the appellant M/s. Associated Clearing and Forwarding Agency against Order-in-Appeal No.COC-EXCUS-000-APP-024-15-16 dated 29.04.2015 passed

by the Commissioner of Central Excise, Customs and Service Tax (Appeals-I), Cochin.

2. Briefly the facts are that the appellant M/s. Associated Clearing and Forwarding Agency was rendering services under the category of 'Custom House Agent' and discharging service tax. The Revenue alleging that for the period from 01.04.2007 to 31.03.2008 the appellant had not declared the gross value for discharging the service tax, issued show-cause notice demanding service tax along with interest. The same was adjudicated and confirmed by the original authority and upheld by the Commissioner (Appeals) in the impugned order. Aggrieved by this, the appellant is in appeal before us.

3. None appeared for the appellant and the Authorized Representative for the Revenue reiterated the findings in the impugned order and submitted that the demand of service tax was justified.

4. On perusal of the records and the written submissions filed by the appellant, we find that the Commissioner (Appeals) has denied the benefit of the Board Circular No.119/13/2009-ST dated 21.12.2009 on the ground that no evidence was placed on record to prove that the conditions of the said circular have been satisfied and the amount collected has been reimbursed to the third parties. And also denied the benefit of the decision of the Hon'ble High Court of Delhi in the case of **Intercontinental Consultants & Technocrats Pvt. Ltd. Versus Union of India 2013 (29) S.T.R. 9 (Del.)** dated 30-11-2012 since the Revenue had filed an appeal against the said order.

5. We find that this issue is no longer *res integra* in as much as the decision relied upon by the appellant before the Commissioner (Appeals) in the case of **Union of India Versus**

**Intercontinental Consultants and Technocrats Pvt. Ltd. 2018 (10) G.S.T.L. 401 (S.C.)** dated 07.03.2018 has now been upheld by Hon'ble Supreme Court wherein it has been categorically held that reimbursable expenses cannot form part of the gross value for determining the service tax. Moreover, In the written submissions filed by the appellant, it is stated that in reply to show-cause notice, they had mentioned that the services rendered by the third parties has been reimbursed, which has been noted by the original authority as reimbursable expenses. In view of the above we do not find any reason to uphold the impugned order and so the same is set aside.

Appeal is allowed with consequential relief if any.

(Operative portion of the order was pronounced  
in Open Court on conclusion of hearing.)

**(D.M. MISRA)**  
**MEMBER (JUDICIAL)**

**(R. BHAGYA DEVI)**  
**MEMBER (TECHNICAL)**

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