

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH
BANGALORE**

Appeal(s) Involved:

ST/168/2008-DB

[Arising out of Order-in-Appeal No. 147/2007 dated
20/12/2007 passed by the Commissioner of Central Excise,
Bangalore]

**Commissioner of Service Tax
Bangalore Service Tax- I**

1st To 5th Floor,
TTMC Building, Above BMTC Bus
Stand, Domlur
Bangalore - 560 071
Karnataka

Appellant(s)

Versus

GMR Infrastructure Ltd.

Skip House, 25/1, First Floor,
Museum Road,
Bangalore – 560 027

Respondent(s)

Appearance:

Shri N. Jagadish, Superintendent (AR)
Shri Arun Chandran, CA

For the Appellant
For the Respondent

Date of Hearing: 08/02/2018

Date of Decision: 08/02/2018

CORAM:

HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT

HON'BLE MR. V. PADMANABHAN, TECHNICAL MEMBER

Final Order No. 20146 / 2018

Per : JUSTICE (DR.) SATISH CHANDRA

Present appeal has been filed by Revenue against Order-in-Appeal No.
147/2007 dated 20/12/2007.

2. The brief facts of the case are that the respondent has brought an IPO (Public Issue) and engaged the services of Merchant Bank and on their advice the legal service of M/s. Skadden Arps, New York was obtained as per the agreement. Fees was directly paid by the respondent, as per the agreement dated 12.04.2016. The Department is of the view that the subject service falls under the "Banking and Other Financial Services" and demanded the service tax on Reverse charge basis. But the Commissioner (Appeals) has observed that the said service is purely a "Legal Service" and no service tax is payable. Being aggrieved, the Department has filed the present appeal.

3. With this background we heard Shri N. Jagadish, DR and Shri Arun Chandran, CA.

4. After hearing both parties and on perusal of record, it appears that M/s. Skadden Arps, has provided purely Legal Service. As per the agreement dated 12.04.2016, no other services were provided. It may be mentioned that during the disputed period; the Legal Service is out of the purview of the net of the service tax and does not fall under the Management and Consultancy Service. When it is so, then we find no merit in the appeal filed by the Department and the same is dismissed.

(Order Dictated in Open Court on **08/02/2018**)

(V. PADMANABHAN)
TECHNICAL MEMBER

(JUSTICE (DR.) SATISH CHANDRA)
PRESIDENT

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