CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 929 of 2009

(Arising out of Order-in-Revision No. 8/09/ST dated 26/08/2009 passed by Commissioner of Central Excise and Service Tax , COCHIN)

M/s Chakiat Agencies
Subramaniam Road, Willhgdon Islnd,
Cochin -682003

Appellant(s)

VERSUS

Commissioner of Central Excise, Customs and Service Tax Cochin- CCE
C R BUILDING,
I S PRESS ROAD, ERNAKULAM,
COCHIN, - 682018
KERALA

Respondent(s)

Appearance:

Smt. Pooja Menon, Advocate
MENON & PAI
P.B. NO.1911
IS PRESS ROAD,
COCHIN - 682018
KERALA

For the Appellant

For the Respondent

CORAM:
HON'BLE MR. ANIL CHOUDHARY, JUDICIAL MEMBER
HON'BLE MR. P. ANJANI KUMAR, TECHNICAL MEMBER

Final Order No. 20197 / 2020

Date of Hearing: 17/02/2020
Date of Decision: 17/02/2020

Per : ANIL CHOUDHARY

Heard the parties.

2. The issue involved is regarding the liability of Service Tax under Reverse Charge Mechanism prior to the period 18.04.2006. It has been held by the Hon'ble Bombay High Court in the case of *Indian National Shipowners*

Association Vs UOI, 2009 (13) STR 235 (Bom.) and was upheld by the Hon'ble Supreme Court in the case of *CCE Vs Bhandari Hosiery Exports Ltd, 2010 (20) STR (J99) (SC),* that there is no liability under Reverse Charge Mechanism prior to 18.04.2006, when Section 66A was introduced.

3. Learned Authorized Representative for the Revenue relied upon the impugned order.

4. Admittedly services are provided prior to 18.04.2006, thus there is no liability of Service Tax under Reverse Charge Mechanism. Accordingly, this appeal is allowed and the impugned order against the appellant stands set aside.

(Dictated and pronounced in open court)

(ANIL CHOUDHARY)
JUDICIAL MEMBER

(P. ANJANI KUMAR)
TECHNICAL MEMBER

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