

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

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 924 of 2009

(Arising out of Order-in-Appeal No. 45/2009 dated
13/08/2009 passed by CCE(Appeals-II), Bangalore)

MANIPAL APPARELS PVT LTD,
1A/35/1, TUMKUR ROAD, BANGLORE-560022

Appellant(s)

VERSUS

**Commissioner of Service Tax
BANGALORE SERVICE TAX- I**

NULL 1ST TO 5TH FLOOR,
TTMC BUILDING,above BMTC BUS
STAND,DOMLUR
BANGALORE, - 560071
KARNATAKA

Respondent(s)

Appearance:

Shri Rajesh Kumar, CA
HIRAGANGE & ASSOCIATES
#1010, 1st floor(Above Corp.Bank) 26th
Main, 4th T Block, Jayanagar,
BANGALORE - 560041
KARNATAKA

For the Appellant

Shri S. Devarajan, Dy. Commissioner(AR)

For the Respondent

CORAM:

HON'BLE MR. P.K. CHOUDHARY, JUDICIAL MEMBER

HON'BLE MR. P. ANJANI KUMAR, TECHNICAL MEMBER

Final Order No. 20266 / 2020

Date of Hearing: 02/03/2020

Date of Decision: 02/03/2020

Per : P. ANJANI KUMAR

The issue involved in this case is chargeability of imported services under Reverse Charge Mechanism and the period involved is before 19/04/2006 when Section 66A was introduced. Learned consultant for the appellant submits that though the period of dispute is mentioned to be 09/07/2004 to 31/01/2007, there is no demand pertaining to a period after 19/04/2006. Learned consultant has taken

us to a chart showing details of commission paid to M/s. Huntswood Marketing Limited and we find that last date of export or last date of shipping bills is 06/01/2005. Therefore, we find that the issue is covered by the judgment of Bombay High Court in the case of Indian National Shipowners Association Vs. UOI [2009(13) STR 235 (Bom.)] and affirmed by Apex Court as reported in 2010(17) STR J57 (SC). In view of the above, we find that nothing survives in this case. Accordingly, impugned order is set aside and appeal is allowed with consequential relief, if any, as per law.

(Order was pronounced and dictated
in Open Court on **02/03/2020**)

(P.K. CHOUDHARY)
JUDICIAL MEMBER

(P. ANJANI KUMAR)
TECHNICAL MEMBER

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