CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH
CHENNAI

ST/MISC/41102, 41216/2017 & ST/408 - 409/2011

[Arising out of Orders-in-Appeal No. 36 & 37/2011 (MST) dated 08.04.2011 passed by the Commissioner of Central Excise (Appeals), Chennai).

M/s. Prakash Agencies Appellant

Versus

CST, Chennai Respondent
(presently as The Commissioner of GST & CE)
Chennai South Commissionerate)

Appearance:

Shri Shaikh Abool Samad Ahmad, C.A,
For the Appellant

Shri A. Cletus, ADC (AR)
For the Respondent

CORAM :

Hon'ble Smt. Archana Wadhwa, Member (Judicial)
Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of Hearing/Decision: 17.04.2018

FINAL ORDER No. 41119-41120 / 2018

Per: Archana Wadhwa

The miscellaneous applications for change of cause title have been filed by the Revenue due to change in the jurisdiction of the appellant and change in address of the respondent. The present jurisdiction and address of the respondent is as follows:-

The Commissioner of GST & Central Excise,
Chennai South Commissionerate,
MHU Complex, 692, Anna Salai,
Nandanam, Chennai – 600 035.

Accordingly, both the miscellaneous applications are allowed and the jurisdiction and address of the respondent is changed from CST, Chennai to The Commissioner of GST & Central Excise, Chennai South Commissionerate.

2. After hearing both sides, we find that the disputed issue in the present appeal is as to whether the appellant, who is acting as a clearing and forwarding agent for the principal and is discharging service ta on the commission so received by them, is liable to include the reimbursable expenses in the value of the services and to pay further service tax in respect of the same.

3. We find that the issue is no more *res integra* and stands settled by the Hon'ble Supreme Court in the case of *UOI & Others Vs. M/s. Intercontinental Consultants and Technocrats Pvt. Ltd.* – 2018 (3) TMI 357 –SC. The said decision stands followed by this Bench of the Tribunal in the case of *CCE Salem Vs. M/s. Mukesh & Associates*, vide Final Order No. 40801 – 40804/2018 dated 15.03.2018, laying down that no demand can sustain in respect of reimbursable expenses.

4. By following the above decisions, we set aside the impugned orders and allow both the appeals with consequential reliefs to the appellants.

5. Miscellaneous applications are also get disposed of.

(Order dictated and pronounced in the open court)

(MADHU MOHAN DAMODHAR)
Member (Technical)

(ARCHANA WADHWA)
Member (Judicial)

BB