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

ST/348, 349/2010

[Arising out of Orders-in-Original No. 12 & 13/2010 dated 29.01.2010 passed by the Commissioner of Service Tax, Chennai).

M/s. Uniworld Logistics Pvt. Ltd. Appellant

Versus

CCE & ST, Chennai Respondent

Appearance:

Shri T. Ramesh, Advocate
For the Appellant

Shri S. Govindarajan, Ac (AR)
For the Respondent

CORAM :

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

Date of Hearing/Decision: **20.04.2018**

FINAL ORDER No. 41624-41625/2018

Per: Madhu Mohan Damodhar

After hearing both sides, we find that more than one issue is involved in these appeals.

2. The first issue in dispute concerns the leviability of service tax on excess income earned out of Ocean freight amount. We find that this issue is covered in the appellant's favour in a

number of Tribunal decisions, for example:- *Bax Global India Ltd. Vs. CST, Chennai* - 2017 (9) TMI 1264 –CESTAT-Chennai and in the case of *Leaap International Pvt. Ltd., Vs. CST, Chennai,* Final Order No. 40870/2018 dated 12.032018.

3. The second issue concerning taxability on Commission/ brokerage paid to the shippers is also covered in the appellant's favour, in view of the decision of this Bench in the case of *Prakash Shipping Agencies* Vs. CST, Chennai, Final Order No. 40441- 40443/2018 dated 22.02.2018.

4. The third bone of contention concerns the availability or otherwise of credit on the basis of debit notes. This issue is also now well settled in the appellant's favour in a plethora of decisions.

5. In the circumstances, we find in favour of the appellants on all the areas of dispute. The impugned orders cannot sustain and is therefore set aside. Both the appeals are allowed with consequential benefits, if any, as per law.

(Order dictated and pronounced in the open court)

(MADHU MOHAN DAMODHAR)
Member (Technical)

(ARCHANA WADHWA)
Member (Judicial)

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