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

Appeal No.ST/49/2011

[Arising out of Order-in-Appeal No.183/2010 dt.18.10.2010 passed by the Commissioner of Customs & Central Excise (Appeals), Trichy]

Absolute Boiler Care Services Private Ltd   Appellant

Versus

Commissioner of Customs & Central Excise,
Trichy   Respondent

Appearance:

Ms.A.Sivaranjani, Advocate
For the Appellant

Shri Arjun Raghavendra, DC (AR)
For the Respondent

CORAM :

Hon'ble Ms. Sulekha Beevi C.S. Member (Judicial)
Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of hearing / decision : 25.5.2018

Per Bench

FINAL ORDER No. 41648/2018

Brief facts are that during the audit of accounts, it was noticed that appellants had not included the reimbursable expenses for discharging the service tax liability.

2. Show Cause Notice was issued proposing to demand service tax on the reimbursable expenses alongwith interest and for imposing penalties. After due process of law, the original authority confirmed the demand, interest and penalties which was upheld by the Commissioner (Appeals). Hence this appeal.

3. After hearing both sides, we are convinced that the issue whether reimbursable expenses are to be included in the total taxable value for discharging the service tax has been settled by the decision of the Hon.Apex Court in the case of ***Union of India Vs Intercontinental Consultants & Technocrats Pvt. Ltd. 2018 (10) GSTL 401 (SC)***, wherein the issue was held in favour of the assessee. Following the same, we are of the view that the demand cannot sustain. The impugned order is set aside. The appeal is allowed with consequential relief, if any.

(Operative part of the order pronounced in open court)

(Madhu Mohan Damodhar)
Member (Technical)

(Sulekha Beevi C.S)
Member (Judicial)

vsr