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

Appeal No.ST/796/2010

[Arising out of Order-in-Original No.44/2010 dt.29.09.2010 passed by Commissioner of Service Tax, Chennai]

Jayem Impex Pvt. Ltd. Appellant

Versus

Commissioner of Service Tax,
Chennai Respondent

Appearance :

Shri R. Mansoor Ilahi, Advocate
For the Appellant

Shri R. Subramaniyan, AC (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 : 25.06.2018

FINAL ORDER No. 41876 / 2018

Per Bench

After hearing both sides, we find that the proceedings were initiated against the appellant vide a show cause notice dt. 23.04.2018 proposing that expenses such as statutory levy on various reimbursable charges incurred by the appellant and recovered from, their clients cannot be excluded from the gross amount for the purpose of taxable value. This allegation is also forthcoming from the annexure to the SCN. We find that the issue is now finally settled by the Hon'ble Apex Court in the case of *UOI Vs Intercontinental Consultants And Technocrats Pvt. Ltd.* - 2018 (3) TMI 357 – SC wherein the Apex Court has unequivocally laid down that such reimbursable cost shall not form part of valuation of taxable services prior to 14.05.2015. In the event, impugned order is set aside and the appeal is allowed with consequential benefits, if any, as per law.

(dictated and pronounced in court)

(Madhu Mohan Damodhar)
Member (Technical)

(Sulekha Beevi C.S.)
Member (Judicial)

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