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

Appeal No.ST/457/2012

[Arising out of Order-in-Original No.15 of 2012 dt. 31.1.2012 passed by Commissioner of Service Tax, Chennai]

SSPDL Limited Appellant

Versus

Commissioner of Service Tax, Chennai Respondent

Appearance :

Ms. D.S.Vipula, Advocate
For the Appellant

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

CORAM :

Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)
Hon'ble Shri P. Dinesha, Member (Judicial)

Date of hearing / decision : 04.02.2019

FINAL ORDER No. 40242 / 2019

Per Bench

After hearing both sides, we find that the issue in dispute relates to demand of service tax amounts which have been reimbursed by the client. The Ld.Advocate is correct in her assertion that the issue now stands fully covered in their favour by the judgment of the Hon'ble Apex Court in *UOI Vs Intercontinental Consultants and Technocrats Pvt. Ltd*. - 2018 (10) G.S.T.L.401. Impugned order cannot then survive and requires to be set aside, which we hereby do. Appeal is allowed with consequential relief, if any, as per law.

(dictated and pronounced in court)

(P. Dinesha)	**(Madhu Mohan Damodhar)**
Member (Judicial)	**Member (Technical)**

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