

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NO.26,Sashtri Bhavan Annexe Building, Haddows Road,Chennai-600006

Order Forwarding Letter

Appeal No. : **Final Order No. 43257 / 2017**
ST/249/2011-DB

Appellant :
State Bank Of India

Respondent :
Commissioner of Central Excise and
Service Tax - Coimbatore

I am directed to send herewith a certified copy of the **Final Order No. 43257 / 2017** dated **21/12/2017**, passed by the Tribunal under Section 129 B of the Customs Act 1962/Section 35C of the Central Excise Act 1944/Section 86 (7) of the Finance Act 1994.

Dated: 03/01/18

To:


Assistant Registrar
CESTAT - Chennai

State Bank Of India
Commercial Branch
No. 1443, Trichy Road
Coimbatore - 641018
Tamil Nadu

NSS Associates
No. 75/2
Brindavan Street, West Mambalam
Chennai - 600033
Tamil Nadu

Copy forwarded to :

- Commissioner of Central Excise and Service Tax - Coimbatore
- Commissioner of Customs, Central Excise and Service Tax – Coimbatore (Appeal)
- The Commissioner (AR) , CESTAT Chennai.
- Indirect Tax Bar Association CESTAT, Chennai
- 1) M/s. Centax Publications (P) Ltd.
- 2) M/s. Company Law Institute of India (P) Ltd.
- 3) M/s. Taxindiaonline.com (P) Ltd. Chennai.
- 4) M/s. Tax Man Allied Services Ltd New Delhi.
- 5) M/s. Easy Services Tax Online.Com (P) Ltd Ahmedabad.
- 6) M/s. Lawcrux Advisors (P) Ltd. Faridabad.
- 7) M/s. Mark Professional Services (P) Ltd.
- 8) M/s. The ICFAI Society, Hyderabad
- 9) M/s. Knowledge Processing Pvt Ltd., Delhi
- 10) M/s. Taxongo Pvt Ltd.

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

ST/249/2011

(Arising out of Order-in-Appeal No. 15/2011-ST dated 18.01.2011 passed by the Commissioner of Customs, Central Excise and Service Tax (Appeals), Coimbatore).

State Bank of India

Appellant

Vs.

CCE, ST, Coimbatore

Respondent

Appearance

Ms. A. Sivaranjani, Advocate
for the appellant

Shri P. Arul, Supdt. (AR)
for the Respondents

CORAM :

Hon'ble Smt. ARCHANA WADHWA, JUDICIAL MEMBER
Hon'ble Shri B. RAVICHANDRAN, TECHNICAL MEMBR

Date of Hearing/Decision: **21.12.2017**

FINAL ORDER No. 43257 /2017

Per: Archana Wadhwa

The short point required to be decided in the present appeal is as to whether the appellant is liable to pay service tax in respect of share of profit earned by distribution from the parent department of their Head office at Kolkatta.

Archana Wadhwa

Excise & Service Tax Appellate

2. Both sides agreed that the issue stands covered by the precedent decision of the Tribunal in the same assessee's case vide Final Order No. 42602/2017 dated 3.11.2017. It stands recorded as under:-

"4. Heard both sides. On going through the records, we find that in the SCN, the amount received is stated as profit shared from the Head office foreign department branch housed at Calcutta. Even in the accounts, the said amount is not shown as a commission received from the head office and it is shown merely as profit earned from the head office. So also, the department has not been able to establish that any activity was done by the appellant on which the appellant has received a commission from foreign exchange broking etc. Further, the appellant has also made out a case on limitation since being a Public Sector Undertaking, the appellant has been maintaining proper accounts and pursuant to audit had disclosed all details on 17.4.2006 itself. Thus the SCN alleging suppression of facts is without any basis and therefore we find that the appeal succeeds both on merits as well as on the ground of limitation. Impugned order is set aside. Appeal is allowed with consequential relief, if any, as per law."

3. In as much as the same issue is involved in the present appeal, by following the above referred order, we set aside the impugned order and allow the appeal with consequential relief to the appellants.

(Order dictated and pronounced in the open Court on)


(B. RAVICHANDRAN) 21/12/17
TECHNICAL MEMBER


(ARCHANA WADHWA) 21/12/17
JUDICIAL MEMBER

BB