

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

ST/617/2009

(Arising out of Review Order-in-Appeal No. 147/2009 (SLM) (ST) dated 23.09.2009 passed by the Commissioner of Central Excise (Appeals), Salem)

CCE & ST, Salem

Appellant

Vs.

M/s. JSW Steel Ltd.

Respondent

Appearance

Shri R. Subramaniam, AC (AR) for the Appellant
None 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: **14.08.2017**

Final Order Nos. 41691 / 2017

Per Bench

The issue involved in this appeal is whether service tax is leviable on the respondent on the commission paid to the foreign service agents under reverse charge mechanism.

2. We find that the period involved is prior to 18.4.2006 on which date Section 66A came to be introduced in the Finance

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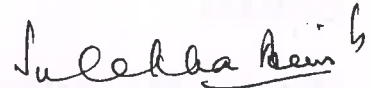
Act, 1994. The issue whether the assessee is liable to pay service tax under reverse charge mechanism on commission / amounts paid to foreign agent stands settled in favour of the assesseees in the judgment of *Indian National Shipowners Association* – 2009 (13) STR 235 (Bom.), which was upheld by the Hon'ble Supreme Court reported in 2010 (17) STR J57 (SC).

3. Following the above judgment, we do not find any merit in the appeal filed by the department and the same is dismissed.

(Operative portion of the order was pronounced in the open court)



(Madhu Mohan Damodhar)
Member (Technical)



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

BB



प्रमाणित प्रति / Certified True Copy



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