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. Subramaniyam, 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

Act, 1994. The issue whether the assesse is liable to pay service tax under reverse charge mechanism on commission / amounts paid to foreign agent stands settled in favour of the assessees 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

Customs, Excise & Service Tax Appellate Tribunal

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सहायक पंजीकार/Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर अपील अधिकरण/(CESTAT)
चेन्नै/Chennai