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

ST/513/2009

(Arising out of Order-in-Appeal No. 33/2009-(M-ST) dated 27.07.2009 passed by the Commissioner of Central Excise (Appeals), Chennai)

M/s. Hanil Lear India Pvt. Ltd. : Appellant

Vs.

CCE & ST, Chennai : Respondent

Appearance

Ms. M. Swarupa, Advocate
for the appellants

Shri S. Govendarajan, AC (AR)
for the Respondent.

CORAM :

Hon'ble Ms. Sulekha Beevi, Member (Judicial)
Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of Hearing/Decision: **10.08.2017**

FINAL ORDER No. 41698 **/2017**

Per Bench

The issue involved in this case is whether the demand raised on the commission paid to foreign agent under Business Auxiliary Services is sustainable or not.

2. The issue for the period prior to 18.4.2006 stands settled by the judgement in the case of 'Indian National Ship Owners

Customs, Excise & Service Tax Appellate Tribunal

Association Vs Union of India reported in 2009 (13) STR 235 (Bombay)'.

3. In regard to the period after 18.4.2006 to March 2007, the Ld. Counsel for assessee submitted that being textile manufacturers they are covered by the Notification 14/2004 relied on the judgement of *Texyard International Vs CCE, Trichy* F.O.No.4105-41055/2014 dt.31.12.2014. Following the same we hold that demand is unsustainable. Consequently, appeal filed by assessee is allowed.

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

Sulekha Beevi

(MADHU MOHAN DAMODHAR)
MEMBER (TECHNICAL)

(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)

BB

Customs, Excise & Service Tax Appellate Tribunal

प्रमाणित प्रति / Certified True Copy

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