CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

SOUTH ZONAL BENCH

CHENNAI

ST/580/2009

(Arising out of Order-in-Appeal No.51/2009 (MST) dated 27.08.2009 passed by the Commissioner of Central Excise (Appeals), Chennai)

M/s.Genius Consultants Ltd — Appellant

Vs

The Commissioner of Service Tax, Chennai — Respondent

Appearance

Shri.S.Viswanathan, Advocate — For the Appellant
Shri.S.Govindarajan (AC) AR — 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 : **08.08.2017**

FINAL. ORDER No. 41662/2017

Per Bench

The appeal is filed contesting the demand raised under the category of Manpower Recruitment Services for the period 6/2005 to 4/2006.

2. On behalf of appellant, the Ld.Counsel submitted that appellant had discharged service tax on the said category of services and demand is raised only on the reimbursable expenses such as salary and other contributions. He relied on the judgement of this Bench in the case of 'M/s.Dream Loanz Vs Commissioner of Central Excise, Coimbatore - 2017-TIOL-2503-CESTAT - MAD. Wherein Tribunal has relied upon the judgement in the case of Bhaven Desai Vs Commissioner of Service Tax – 2016-TIOL-508-CESTAT – MUM. Following the same, we are of the view that the demand is unsustainable. The impugned order is set aside. Appeal is allowed with consequential reliefs, if any.

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

Sulekha Beevi

(Madhu Mohan Damodhar)
Member (Technical)

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

cl 1

Customs, Excise & Service Tax Appellate Tribunal

प्रमाणित प्रति/Certified True Copy
5/9
सहायक पंजीकार/Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/(CESTAT)
चेन्नै/Chennai