

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

ST/00596/2010

[arising out of Order-in-Revision No.03/2010 (Revision), dated 29.06.2010
passed by the Commissioner of Central Excise & Service Tax, Tiruchirapalli]

COMMISSIONER OF CENTRAL EXCISE,
TIRUCHIRAPALLI

APPELLANT

Versus

M/s. TST AGENCIES

RESPONDENT

Appearance:

For the Appellant Shri P. Arul, AC (AR)
For the Respondent None

CORAM:

Hon'ble Smt. Archana Wadhwa, Member (Judicial)
Hon'ble Shri B. Ravichandran, Member (Technical)

Date of hearing/decision **18-12-2017**

FINAL ORDER NO. 43468/2017

Per Archana Wadhwa:

Being aggrieved with the order passed by Commissioner (Appeals), Revenue has filed the present appeal. We have heard Shri P. Arul, AC (AR) for the Revenue and nobody present for the respondent.

2. On going through the impugned order, we find that the issue relates to the respondent's liability to pay service tax on the sale/purchase of SIM Cards of M/s. Bharat Sanchar Nigam Ltd., [BSNL]. The appellate authority, following the Tribunal's decision has held that inasmuch as M/s. BSNL has discharged service tax liability on

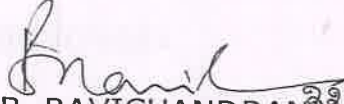


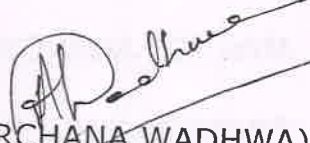


the full value of SIM Cards, no further liability would arise in respect of the dealers of M/s. BSNL.

3. We note that the said issue has been subject-matter of various decisions of the Tribunal. As such, we find that the issue is settled in favour of the assessee. Accordingly, Revenue's appeal is rejected.

(Dictated and pronounced in open court)


(B. RAVICHANDRAN)
MEMBER (TECHNICAL)


(ARCHANA WADHWA)
MEMBER (JUDICIAL)

ksr
22-01-2018



प्रमाणित प्रति/Certified True Copy

28/02/18
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