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

ST/65/2011

(Arising out of Order-in-Appeal No.98(ST)/2010 dated 24.10.2010 passed by the Commissioner of Central Excise (Appeals), Coimbatore)

M/s. Lakshminarayan Gaurishankar Enterprises Pvt. Ltd. — Appellant

Vs.

CCE & ST, Coimbatore — Respondent

Appearance

Shri G. Natarajan, Advocate,
for the Appellant

Shri P. Arul, AC (AR)
for the Respondent

CORAM :

Hon'ble Smt. ARCHANA WADHWA, JUDICIAL MEMBER
Hon'ble Shri B. RAVICHANDRAN, TECHNICAL MEMBER

Date of Hearing/Decision: **20.12.2017**

FINAL ORDER No. 43475 **/2017**

Per: Archana Wadhwa

After hearing both sides, we note that the appellant has been taxed under the category of BAS by denying them the benefit of exemption Notification No. 13/2003-ST, which exempts the services of commission agents, by observing that the appellants is

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not actually a commission agent. He only identifies the buyers in the market.

2. The submission of the Ld. Advocate appearing for the appellants is that after identification of the buyers, orders are placed on the principle, and it is only on the execution of the orders they get commission. The identical issue stands considered by the Tribunal in the case of *CST, Ahmedabad Vs. Somani Exports* – 2009 (13) STR 562 (Tri.-Ahmd.).

3. After having gone through the above order of the Tribunal, we note that the issue involved is identical one involved in the present appeal. As such, by following the above order we set aside the impugned order and allow the appeal with consequential relief to the appellants.

(Order dictated and pronounced in the open Court)

15.2.18

(B. RAVICHANDRAN)
TECHNICAL MEMBER

(ARCHANA WADHWA)
JUDICIAL MEMBER

BB

Customs, Excise & Service Tax Appellate Tribunal

प्रमाणित प्रति / CERTIFIED TRUE COPY

27.2.18

सहायक पंजीकार / Assistant Registrar
सीमा शुल्क, उत्पाद शुल्क एवं सेवा कर अपीलीय अधिकरण,
चेन्नई / CESTAT, CHENNAI - 600 006.