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

ST/105/2007

(Arising out of Order-in-Original No. 15/COMMR/07 (ST) dated 27.2.2007 passed by the Commissioner of Central Excise, Tirunelveli)

M/s. Omega Global Logistics (P) Ltd. Appellant

Vs.

CCE, Tirunelveli Respondent

Appearance

Shri V.S. Manoj, Advocate for the Appellant
Shri S. Nagalingam, AC (AR) for the Respondent

CORAM

Hon'ble Shri D.N. Panda, Judicial Member
Hon'ble Shri Madhu Mohan Damodhar, Technical Member

Date of Hearing / Decision: **17.03.2017**

Final Order No. 40511/2017

Per D.N. Panda

It is reimbursement of expenses that has been sought to be taxed. While Revenue is in appeal before the Apex Court against the judgment of the Hon'ble High Court of Delhi in the case of Intercontinental Consultants and Technocrats Pvt. Ltd. Vs. Union of India as reported in 2013 (29) STR 9 (Del.), the assessees also are in appeal before the Apex Court against the

Customs, Excise & Service Tax Appellate Tribunal

Larger Bench decision of the Tribunal in the case of Sri Bhagavathi Traders Vs. Commissioner of Central Excise, Cochin as reported in 2011 (24) STR 290 (Tri. - LB). Therefore appeal is remanded to the adjudicating authority to readjudicate the matter on that issue on the basis of the outcome of the Apex Court judgment granting fair opportunity of hearing to the appellant as well recording the reasoning of his decision stating the pleading as well as evidence.

2. In the result, appeal is remanded to learned adjudicating authority for the reasons stated above.

(Dictated and pronounced in open court)

20/03/2017

17/3/2017

(MADHU MOHAN DAMODHAR)
Technical Member

(D.N. PANDA)
Judicial Member

Rex

Customs, Excise & Service Tax Appellate Tribunal

प्रमाणित प्रति/Certified True Copy

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सहायक पंजीकार/Asst. Registrar
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