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

ST/87/2008

(Arising out of Order-in-Revision No. 21/2008 dated 16.1.2008 passed by the Commissioner of Service Tax, Chennai)

M/s. Mitsuba Sical Limited — Appellant

Vs.

CCE, Tirunelveli — Respondent

Appearance

Smt. Radhika Chandrasekar, 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: **31.01.2017**

Final Order No. 40128/2017

Per D.N. Panda

It is agreed proposition by both sides that when there was no provision in law for levy of taxes on the service recipient during the material period, the appellant shall not be liable to tax. Service tax has been imposed on royalty payment under "Consulting Engineering Service" with effect from 18.4.2006 on reverse charge mechanism. The Hon'ble Supreme Court in the case of Union of India Vs. Indian National Shipowners' Association as reported in 2010 (17) STR

J57 (SC) having affirmed the decision of the Hon'ble High Court of Bombay as reported in 2009 (13) STR 235 (Bom.), there shall be no further controversy to demand service tax from the appellant.

2. Accordingly, the appeal is allowed.

(Dictated and pronounced in open court)

02 02/02/2017

Sulanda 1.2.2017

(MADHU MOHAN DAMODHAR)
Technical Member

(D.N. PANDA)
Judicial Member

Rex

प्रमाणित प्रति/Certified True Copy
16/02/17
सहायक पंजीकार/Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर अधिकरण/(CESTAT)
Chennai

Customs, Excise & Service Tax Appellate Tribunal