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

ST/217 & 218/2008

(Arising out of Order-in-Appeal No. 21 & 22/2008 (M-ST) dated 30.06.2008 passed by the Commissioner of Central Excise (Appeals), Chennai).

CST, Chennai : Appellant

Vs.

M/s. Sangamitra Services Agency : Respondent

Appearance

S. Nagalingam, AC (AR)
For the appellant

Ms. Mythili L. Advocate,
For the respondent

CORAM

Hon'ble Shri D.N.PANDA, Judicial Member
Hon'ble Shri MADHU MOHAN DAMODHAR, Technical Member

Date of Hearing/Decision: **03.02.2017**

FINAL ORDER No. 40149-40150/2017

Per: D.N.Panda,

Both sides agree that the taxability of reimbursement of expenses is awaiting decision of the Apex Court in the case of *Sri Bhagavathy Traders Vs. CCE, Cochin* reported in 2011 (24) STR 290 (Tri.LB) as well as Intercontinental Consultants & Technocrats Pvt. Ltd. Vs. UOI reported in 2013 (29) STR 9 (Del.). Therefore, to serve interest of justice, both the appeals are remanded to the ld. Adjudicating authority to reach a fresh decision on the basis of the

Customs, Excise & Service Tax Appellate Tribunal outcome of the Apex Court decision. This shall render justice to both sides having opportunity to argue their case on the basis of the ratio laid down by the Apex Court. Appellant is entitled to a fair opportunity of hearing in the course of re-adjudication and make defence plea as well as lead evidence. Ld. Adjudicating authority shall pass a reasoned and speaking order recording such plea and evidence on the basis of outcome of the Apex Court decisions in the above two appeals.

(Dictated and pronounced in open Court)

06/02/2017

(MADHU MOHAN DAMODHAR)
TECHNICAL MEMBER

3/2/2017

(D.N. PANDA)
JUDICIAL MEMBER

BB

Customs, Excise & Service Tax Appellate Tribunal

प्रमाणित प्रति/Certified True Copy
16/02/17
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