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

ST/121/2008 & ST/131/2008

(Arising out of Revision Order No. 1/2008 dated 06.03.2008 and Order-in-Original No. 21/2008 dated 12.02.2008 passed by the Commissioner of Service Tax, Chennai).

1. M/s. Symrise Pvt. Ltd. : Appellants
2. M/s. Citibank NA

Vs.

CST, Chennai : Respondent

Appearance

Shri V.S. Manoj, Adocate,
For the appellant

Shri K. Veerabhadra Reddy, JC, (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: **01.02.2017**

FINAL ORDER No. 40177-40178/2017

Per: D.N.Panda,

While appellant says that in absence of taxing entry to recover the tax on reverse charge mechanism, no demand of service tax can be made in respect of certain services provided, Revenue says adjudication is made properly.

Customs, Excise & Service Tax Appellate Tribunal

2. Law is well settled that there being no intendment in taxation in absence of strict letters of law, the adjudication made seeking recovery of tax demand on reverse charge mechanism prior to enactment of the taxing entry does not sustain the adjudication intending to impose tax. We say so following the principle laid down by the Hon'ble High Court of Bombay in the case *Indian National Ship owners Association Vs. UOI* – 2009 (13) STR 235 (Bom.), which was affirmed by the Apex Court in the case of *UOI Vs. Indian National Ship owners Association* – 2010 (17) STR J57 (S.C.)

3. In the result, both the appeals are allowed.

(Dictated and pronounced in open Court)

08 02 2017

(MADHU MOHAN DAMODHAR)
TECHNICAL MEMBER

7/2/2017

(D.N. PANDA)
JUDICIAL MEMBER

BB

Excise & Service Tax Appellate Tribunal

प्रमाणित प्रति/Certified True Copy
16/02/17
सहायक रजिस्ट्रार/Asst. Registrar