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

Appeal Nos.ST/256/2008 & ST/CO/44/2009
ST/257/2008 & ST/CO/45/2009

[Arising out of Order-in-Appeal No.50/2008 (M-III) ST & 51/2008 (M-III) ST dated 31.7.2008 passed by the Commissioner of Central Excise (Appeals), Chennai]

Commissioner of Central Excise,
Chennai-III — Appellant

Versus

1. ABI Showatech (I) Ltd. — Respondent
2. ABI Turnamatics

Appearance:

Shri S. Govindarajan, AC (AR)
For the Appellant

Ms. Sweta Giridar, 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 : 07.02.2017

FINAL ORDER No. 40181-40182/2017

Per D.N. Panda

Both sides are in agreement that recovery provisions in respect of import of services was not in force prior to 18.04.2006. This being the position, there shall not be levy of service tax and recovery as has been held by ld. Commissioner (Appeals).

2. When both sides agreed to the proposition in the above manner, following the Apex Court's decision in the case of *Union of India Vs Indian National Shipowners Association* – 2010 (17) STR J57 (SC), affirming the decision of Hon'ble High Court of Bombay reported in 2009 (13) STR 235 (Bom.), both the appeals are dismissed.

In view of disposal of appeals as above, the COs filed by respondent get disposed.

(Dictated and pronounced in open court)

09.02.2017

(Madhu Mohan Damodhar)
Technical Member

8/2/2017

(D.N. Panda)
Judicial Member

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Customs, Excise & Service Tax Appellate Tribunal

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सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/(CESTAT)
चेन्नै/Chennai