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

ST/13/2008

(Arising out of Order-in-Revision No. 2/2007 dated 11.12.2007 passed by the Commissioner of Central Excise, Madurai)

M/s. VIP Associates — Appellant

Vs.

Commissioner of Central Excise, Madurai — Respondent

Appearance

Shri M. Kannan, Advocate for the Appellant
Shri K.P. Muralidharan, AC (AR) for the Respondent

CORAM

Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)
Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of Hearing / Decision: **01.09.2017**

Final Order No. 42116/2017

Per Bench

The appellant who is engaged in providing financial services to M/s. ICICI Bank was issued a show cause notice dated 30.5.2005 for the period August 2003 to September 2004 demanding service tax under Business Auxiliary Service. After adjudication, the original authority confirmed the service tax demand of Rs.18,965/- for the period 10.9.2004 to 30.9.2004 and imposed penalties under section 76 and 78 of the Finance Act, 1994. Though the appellant filed appeal

Customs, Excise & Service Tax Appellate Tribunal against the penalty before Commissioner (Appeals), the same was rejected vide Order-in-Appeal No. 105/2006 dated 29.6.2006. Meanwhile, a show cause notice was issued by Commissioner of Central Excise by invoking section 84 of Finance Act, 1994 thereby proposing to revise the order passed by the original authority in setting aside the demand prior to 10.92004. After adjudication, the Commissioner confirmed the service tax demand of Rs.2,83,145/- thereby denying the benefit of exemption Notification. Hence appellant has filed the present appeal against the revision order passed by Commissioner of Central Excise.

2. On behalf of the appellant, ld. Counsel Shri M. Kannan submitted that Notification No. 25/2004 clearly exempts the services rendered on behalf of the client prior to 10.9.2004. The said issue stands covered by the decision of the Tribunal in the case of Car World Autoline Vs. Commissioner of Central Excise – 2017 (48) STR 470. Following the same, we hold that the demand is unsustainable. The impugned order is set aside and the appeal is allowed with consequential relief if any.

(Operative portion of the order was pronounced in open court)

(Madhu Mohan Damodhar)
Member (Technical)

(Sulekha Beevi C.S.)
Member (Judicial)

Rex

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चेन्नै / Chennai

Customs, Excise & Service Tax Appellate Tribunal