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

ST/00001/2009

[Arising out of Order-in-Appeal No.163/2008-(SLM) ST, dated 06.11.2008 passed by the Commissioner of Customs & Central Excise (Appeals), Salem]

COMMISSIONER OF CENTRAL EXCISE, SALEM APPELLANT

Versus

M/s. SESHASAYEE PAPER AND BOARDS LTD. RESPONDENT

Appearance:

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

For the Respondent Ms. Minchu Mariam Punnose, Adv.

CORAM:

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

Date of hearing/decision **27-04-2017**

FINAL ORDER NO. 40655/2017

Per Sulekha Beevi C.S:

The issue involved in the above appeal is whether the appellant is liable to pay service tax on the commission paid by them to agencies outside India under reverse charge mechanism. The period involved in the present case is from 9th July, 2004 to 15th June, 2005. The issue is covered by the judgment of the Tribunal by Final Order No.42515/2016, dated 22.12.2016. The Tribunal in the said judgment has followed the decision in the case of *Indian National Ship* *owners' Association Vs Union of India* reported in *2009 (13) S.T.R.235 (Bom.)*. Following the same, we hold that the demand is not sustainable. We, therefore, find no merit in the appeal filed by the department. Hence the same is dismissed.

(Dictated and pronounced in open court)

(MADHU MOHAN DAMODHAR)
MEMBER (TECHNICAL)

(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)

ksr
28-04-2017

Customs, Excise & Service Tax Appellate Tribunal

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चेन्नै/Chennai