CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI.

PRINCIPAL BENCH - COURT NO. II

Service Tax Appeal No. 50009 of 2018-SM

(Arising out of order-in-appeal No. BHO-EXCUS-001-APP-128-17-18 dated 28.08.2017 passed by the Commissioner (Appeals), Goods, Service Tax, Customs & Central Excise, Bhopal).

Bank of India **Appellant**
Branch Nasrullaganj
P.O. Nasrullaganj, Distt - Sehore (M.P.)

VERSUS

Commissioner of Central Goods and Service Tax, Customs & Central Excise, **Respondent**
178, Bhagya Bhawan, M. P. Nagar Zone-II
Bhopal (M.P.)

WITH

Service Tax Appeal No. 50010 of 2018-SM

(Arising out of order-in-appeal No. BHO-EXCUS-001-APP-125-17-18 dated 28.08.2017 passed by the Commissioner (Appeals), Goods, Service Tax, Customs & Central Excise, Bhopal).

Bank of India **Appellant**
Ghantaghar Branch
In front of Jain Dharamshala
Main Road, Harda (M.P.)

VERSUS

Commissioner of Central Goods and Service Tax, Customs & Central Excise **Respondent**
178, Bhagya Bhawan, M. P. Nagar Zone-II
Bhopal (M.P.)

WITH

Service Tax Appeal No. 50011 of 2018-SM

(Arising out of order-in-appeal No. BHO-EXCUS-001-APP-124-17-18 dated 28.08.2017 passed by the Commissioner (Appeals), Goods, Service Tax, Customs & Central Excise, Bhopal).

Bank of India **Appellant**
(Branch Rehti)
Distt – Sehore (M.P.)

VERSUS

Commissioner of Central Goods and Service Tax, Customs & Central Excise **Respondent**
178, Bhagya Bhawan, M. P. Nagar Zone-II
Bhopal (M.P.)

WITH

Service Tax Appeal No. 50012 of 2018-SM

(Arising out of order-in-appeal No. BHO-EXCUS-001-APP-130-17-18 dated 28.08.2017 passed by the Commissioner (Appeals), Goods, Service Tax, Customs & Central Excise, Bhopal).

Bank of India **Appellant**
Balajipuram Branch, Near Rukhmani Balaji Temple
Balajipuram, Distt – Sehore (M.P.)-460449

VERSUS

Commissioner of Central Goods and Service Tax, Customs & Central Excise **Respondent**
178, Bhagya Bhawan, M. P. Nagar Zone-II
Bhopal (M.P.)

WITH

Service Tax Appeal No. 50013 of 2018-SM

(Arising out of order-in-appeal No. BHO-EXCUS-001-APP-132-17-18 dated 28.08.2017 passed by the Commissioner (Appeals), Goods, Service Tax, Customs & Central Excise, Bhopal).

Bank of India **Appellant**
Obedullaganj Branch
Kothari Campus, Hoshangabad Road
At & P.O. Obedullaganj
Dist- Raisen (M.P.)-464993

VERSUS

Commissioner of Central Goods and Service Tax, Customs & Central Excise **Respondent**
178, Bhagya Bhawan, M. P. Nagar Zone-II
Bhopal (M.P.)

WITH

Service Tax Appeal No. 50014 of 2018-SM

(Arising out of order-in-appeal No. BHO-EXCUS-001-APP-129-17-18 dated 28.08.2017 passed by the Commissioner (Appeals), Goods, Service Tax, Customs & Central Excise, Bhopal).

Bank of India **Appellant**
Branch Kothibazar, P.O. Betul
Distt – Betul (M.P.)

VERSUS

Commissioner of Central Goods and Service Tax, Customs & Central Excise **Respondent**
178, Bhagya Bhawan, M. P. Nagar Zone-II
Bhopal (M.P.)

WITH

Service Tax Appeal No. 50015 of 2018-SM

(Arising out of order-in-appeal No. BHO-EXCUS-001-APP-126-17-18 dated 18.08.2017 passed by the Commissioner (Appeals), Goods, Service Tax, Customs & Central Excise, Bhopal).

Bank of India **Appellant**
Branch Gopalpur, Narsullaganj
Distt - Sehore, M.P.

VERSUS

Commissioner of Central Goods and Service Tax, Customs & Central Excise **Respondent**
178, Bhagya Bhawan, M. P. Nagar Zone-II
Bhopal (M.P.)

WITH

Service Tax Appeal No. 50016 of 2018-SM

(Arising out of order-in-appeal No. BHO-EXCUS-001-APP-127-17-18 dated 28.08.2017 passed by the Commissioner (Appeals), Goods, Service Tax, Customs & Central Excise, Bhopal).

Bank of India **Appellant**
Branch Satrana, Tehsil Nasrullganj
Sehore (M.P.)

VERSUS

Commissioner of Central Goods and Service Tax, Customs & Central Excise **Respondent**
178, Bhagya Bhawan, M. P. Nagar Zone-II
Bhopal (M.P.)

AND

Service Tax Appeal No. 50017 of 2018-SM

(Arising out of order-in-appeal No. BHO-EXCUS-001-APP-122-17-18 dated 28.08.2017 passed by the Commissioner (Appeals), Goods, Service Tax, Customs & Central Excise, Bhopal).

Bank of India **Appellant**
(Branch Mandideep) Near Priyanka Lodge
Galla Mandi, Distt – Raisen (M.P.)

VERSUS

Commissioner of Central Goods and Service Tax, Customs & Central Excise **Respondent**
178, Bhagya Bhawan, M. P. Nagar Zone-II
Bhopal (M.P.)

APPEARANCE:

Shri Sandeep Mukherjee, C. A. for the appellant
Shri K. Poddar & Shri S. Nunthuk, Authorised Representatives for the respondent

CORAM: HON'BLE MR. ANIL CHOUDHARY, MEMBER (JUDICIAL)

FINAL ORDER NOS. 51644 -51652/2019

DATE OF HEARING: 12.07.2019
DATE OF DECISION: 12.07.2019

ANIL CHOUDHARY:

The appellants are Bank (Public Sector Undertaking) providing banking services. The appellant are branches of the Bank of India having their registered office at Mumbai. As per the advice received from Head Office, the appellant branches took cenvat credit. However, at the time of audit by the Department, the branches could not produce the ISD invoice for the distribution of credit by the Head Office. The demand in these appeals relates to:

(i) Disallowance of input service credit distributed by the Head Office, disallowed in the absence of relevant documents; and

(ii) Alleged short payment of service tax on the value of insurance commission received as a corporate agent by the appellant.

3. Learned Counsel for the appellant explains that under the reverse charge mechanism service tax is payable by the insurance company on the commission paid to insurance agent. Secondly, as regards the input service credit distributed by their Head Office, learned Counsel submits that now they have received the documents in support of the same and accordingly he prays for allowing the appeal by way of remand in the interest of justice.

4. Learned Authorised Representative appearing for the Revenue supported the impugned order.

5. Having considered the rival contentions and the facts on record, I deem it fit and proper to allow these appeals by way of remand to the adjudicating authority with direction to verify the documents now been produced by the appellant in support of cenvat credit received from their Head Office – ISD and also denovo examine the other issues like short payment of service. The appellant is also directed to appear before the adjudicating authority with the supporting documents within a period of 75 days from the date of receipt of copy of this order and seek opportunity of personal hearing.

6. Accordingly, these appeals are allowed by way of remand.

(Dictated and pronounced in open Court).

(Anil Choudhary)
Member (Judicial)

Pant