

16
CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK NO.2, R.K.PURAM, NEW DELHI-110066
CUSTOMS APPEAL BRANCH

REGISTERED / AD

Dated: 03/08/2015

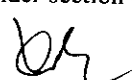
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/52340/2015-CU[DB] dated 16/07/2015

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.


Asstt. Registrar(CUSTOMS Appeal Branch)

Application	Appeal	Name and Address of Appellant
1	ST/854/2009	C.C.E, MEERUT-II Opp. Saheed Park (Near Ashok ki Lat) Delhi Road, Meerut (UP)

Name and Address of
Respondent

2	SRF LTD., RAM NAGAR ROAD, KASHIPUR, DISTT-UDHAM SINGH NAGAR.
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Copy To

3 Advocate(s) / Consultant(s):

R. Krishnan
297-E, Pocket-II, Phase-I,
Mayur Vihar,
Delhi
110091

4 Additional Party's Name & Address :

5 Bar Association, CESTAT, Delhi

6 Director Publications, Customs, Excise. I.P. Estate, Delhi

7 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

8 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

9 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

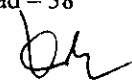
10 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15

11 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

12 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

13 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

14 C.D.R. 15 Office Copy 16 Guard File


Asstt. Registrar(CUSTOMS Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
WEST BLOCK NO.2, R.K. PURAM, NEW DELHI – 110 066.**

Date of Hearing: 16.07.2015

For Approval & Signature :

**Hon'ble Justice G. Raghuram, President
Hon'ble Mr. R.K. Singh, Member (Technical)**

1.	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	No
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	Yes
3.	Whether Lordships wish to see the fair copy of the order?	Seen
4.	Whether order is to be circulated to the Department Authorities?	Yes

Appeal No.ST/854/2009-CU[DB]

[Arising out of Order-in-Appeal No.198-ST/MRT-II/2009, dated 30.06.2009 passed by the C.C.E.(Appeals), Meerut-II]

C.C.E., Meerut-II

Appellant

Vs.

M/s. SRF Ltd.

Respondent

Appearance

Shri BB Sharma, DR

- for the appellant

Shri R. Krishnan, Advocate

- for the respondent

**CORAM: Hon'ble Justice G. Raghuram, President
Hon'ble Mr. R.K. Singh, Member (Technical)**

Final Order No. 52340/2015, dated 16.07.2015



Per Mr. R.K. Singh :

Appeal has been filed against Order-in-Appeal dated 30.06.2009 which set aside the order of the primary adjudicatory authority in terms of which demand of Rs.2,34,979/- (along with interest and penalties) was confirmed under reverse charge mechanism on the ground that the appellant had imported taxable service during the period 2002-03.

2. In its appeal, Revenue has contended that as per Rule 2(1)(d) of Service Tax Rules, 1994 the recipient of service was liable to pay service tax

3. When the case was called today, there was no representation from the side of the respondents.

4. We have considered the Revenue's contention. The issue involved in this case is no longer *res integra* in the light of the judgement of the Supreme Court in the case of ***Indian National Shipowners Assn Vs. Union of India [2009 (13) STR 235 (Bomb) / 2010 (17) STR 557 (SC)]***, wherein it has been held that the reverse the mechanism became operative only from 18.04.2006 when Section 66A was introduced in the finance act 1994. As the period involved in this case is prior to 18.04.2006, Revenue's appeal is not sustainable and is therefore dismissed


(Justice G. Raghuram)
President


(R.K. Singh)
Member (Technical)

SSK