

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

To

Dated: 24/08/2015

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/52612/2015-CU[DB] dated 06/08/2015

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.

[Signature]
Asstt. Registrar(CUSTOMS Appeal Branch)

Application	Appeal	Name and Address of Appellant
1	ST/917/2009	C.S.T. DELHI 17-B, I.P. Estate, IAEA House, New Delhi.

	Name and Address of Respondent
2	-ESCORTS LIMITED (ENGG. DIVISION) 18/4, MATHURA ROAD, FARIDABAD.

Copy To

3 Advocate(s) / Consultant(s): Shri. Narendra Singhvi, Advocate

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

[Signature]
Asstt. Registrar(CUSTOMS Appeal Branch)

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.**

Court-III

Appeal No.ST/917/2009-CU (DB)

Date of Hearing/Order: 06.08.2015

(Arising out of Order-in-Appeal NO.71/ST/DLH/09 dt.27.8.2009
passed by the CCE (Appeals), Delhi-1)

Hon'ble Mr.R.K.Singh, Member (Technical)
Hon'ble Ms.Sulekha Beevi C.S., Member (Judicial)

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

CST, Delhi-I

Appellant

Vs.

M/s.Escorts Ltd.

Respondent

Present for the Appellant: Shri Amresh Jain, DR

Present for the Respondent: Shri Narendra Singhvi, Advocate

Coram: Hon'ble Mr.R.K.Singh, Member (Technical)
Hon'ble Ms.Sulekha Beevi C.S., Member (Judicial)

FINAL ORDER NO.52612/2015

PER: R.K.SINGH

Appeal has been filed against Order-in-Appeal dated
27.8.2009 in terms of which the service tax demand under
reversed/charged mechanism ^{under} for Consulting Engineer service
received from abroad was confirmed.

(Signature)

2. Learned Advocate for the respondent argues that the period involved in the appeal is prior to 18.4.2006 and as per judgement of Bombay High Court in the case of Indian National Shipowners Association vs. Union of India-2009 (13) STR 235 (Bom.) it has been held that reversed charge mechanism was not legally available for collecting service tax prior to 18.4.2006 and the said judgment has been upheld by the Supreme Court [2010 (17) STR J-57 (SC)]

3. Learned DR does not counter the argument against the contention of the learned advocate for the appellant.

4. We have considered the matter. As has been held in the case of Indian National Shipowners Association (supra) the reverse charge mechanism became legally operational only with the insertion of section 66A in the Finance Act, 1994 on 18.4.2006. As the period involved in the case is prior to 18.4.2006, the appeal is devoid of any merit and is therefore dismissed.

(Dictated and Pronounced in the open court)


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


(R.K.SINGH)
MEMBER (TECHNICAL)

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