

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

Dated: 29/09/2014

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/53746-53748/2014-CU[DB] dated 18/09/2014

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/Stay/55590-991/2013	ST/55444-445/2013	Austrian Airlines Room No 25, Office Level, 4th Floor, Igi Airport, Terminal-3 N DELHI-110037
3 ST/Stay/3971/2012	ST/3105/2012	Virgin Atlantic Airways Ltd 314,3rd Floor, Times Tower Mehrauli Gurgaon Road GURGAON HARYANA-122002

Name and Address of
Respondent

3 **Commissioner of Service Tax-
Service Tax - Delhi**
MG MARG... IP ESTATE,
17-B... IAEA HOUSE...I P
ESTATE,
DELHI-110002

Other Appellants and Respondents as per Annexure

Copy To

4. Advocate(s) / Consultant(s):

**R. P. Puri & Co. Chartered
Accountants
B-128, LAJPAT NAGAR-I,
NEW DELHI-110024**

P.T.O.

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi**

COURT NO. III

DATE OF HEARING : 18/09/2014.

DATE OF DECISION : 18/09/2014.

**Service Tax Appeal Nos. 55444-55445 of 2013 and
Service Tax Appeal No. 3105 of 2012**

[Arising out of the Order-in-Original No. 89 to 90/AKM/CST/ADJ/2012 dated 31/10/2012 and No. 54-56/AKM/CST/ADJ/2012 dated 28/06/2012 both passed by The Commissioner (Adjudication), Service Tax, New Delhi.]

For Approval and signature :

Hon'ble Ms. Archana Wadhwa, Member (Judicial)

Hon'ble Shri Rakesh Kumar, Member (Technical)

- | | | | |
|----|--|---|------|
| 1. | Whether Press Reporters 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? | : | No |
| 3. | Whether their Lordships wish to see the fair copy of the order? | : | Seen |
| 4. | Whether order is to be circulated to the Department Authorities? | : | Yes |

M/s Austrian Airlines	]	Appellant
M/s Virgin Atlantic Airways Ltd.	]	

Versus

CCE, Noida

Respondent

Appearance

S/Shri R.P. Puri and Amit khurana, C.A. – for the appellant.

Shri Govind Dixit, Authorized Representative (DR) – for the Respondent.

**CORAM : Hon'ble Ms. Archana Wadhwa, Member (Judicial)
Hon'ble Shri Rakesh Kumar, Member (Technical)**



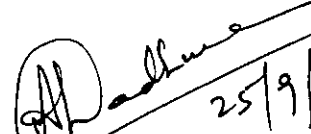
Final Order No. 53746-53748/2014 Dated : 18/09/2014

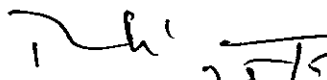
Per. Archana Wadhwa :-

All the appeals are being disposed of by a common order as the issue involved is identical. The issue relates to the appellants liability to pay service tax in respect of the services received from Computer Reservation System (CRS)/Global Distribution System (GDS) companies and in respect of which payments are made by the appellant's head office located outside India.

2. Both sides agree that the issue stands covered by the decision of this Tribunal in the case of **M/s Austrian Airways vs. Commissioner (Adjn.) Central Excise, Delhi** vide final order No. 53163 of 2014 dated 08/08/2014, wherein by majority order, it was held that no duty liability can arise against the Austria Airlines, which is a Branch office operating from India. By following the said decision, we set aside the impugned order and allow all these appeals with consequential relief to the appellants.

(Dictated and pronounced in open court)


(Archana Wadhwa)
Member (Judicial)


(Rakesh Kumar)
Member (Technical)

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