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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066

SINGLE MEMBER APPEAL BRANCH

Appeal No. ST/378 - 381 / 2007 -SM[BR] ST/ STAY/ 1658- 1661 / 2007 -SM[BR] Date 28/10/2009

Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
(1-4) LIFE INSURANCE CORPPRATION OF INDIA
REGIONAL MANAGER (L&HPF) ZONAL OFFICE,
JEEVAN BHARTI BUILDING, 12, CONNAUGHT
CIRCUS, NEW DELHI 110001

LIFE INSURANCE CORPPRATION OF INDIA — Appellant

Vs

C.C.E. JAIPUR II — Respondent

n directed to transmit herewith a certified copy of **Final order No**. 1313- 1316/2009-SM[BR]&S/628-631/2009 ated 22.10.2009 passed by the Tribunal under Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax

Assistant Registrar
(SM Appeal Branch)

Copv to :

1. Respondent
C.C.E. JAIPUR II
N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME, JAIPUR 302005.
2. Adv. / Consult SHRI S.P.MITTAL ADV.
354, LAWYERS CHAMBERS DELHI HIGH COURT
NEW DELHI -110003.

3 S.D.R
~~4 J.C.D.R.~~
5 Bar association. CESTAT. New Delhi
6 Director Publications. Customs. Excise. I.P. Estate. New Delhi
7 M/s Centax Publictions Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3
8 Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2(Old No. 36), Vaithyaram Street, T. Nagar,Chennai -17
9 Raghuraman's 44-B. Regal Flat.Shipra Suncitv. Indirapuram - 201010.Ghaziabad. DT. U.P.
10 M/s Manupatra Information Solutions Pvt Ltd. Excise & Customs Cases B-37, Sector - 1, Noida - 201301, Gautam Budh Nagar, (UP)
11 M/s. Deeparchie Publications. M-93. Marg. 46. Saket. New Delhi 110017
12 Taxindiaonline.com Pvt.Ltd. B-XI/8183.Vasant Kunj. New Delhi - 110070
13 Taxmann Allied Service Pvt Ltd.. 21/35. West Punjabi Bagh. New Delhi - 110026
14 Easv Service Tax Online Dot Com Pvt.Ltd.407A.Iscon Mall.Above Star India Bazar.Satellite Road.Ahmedabad-15
15 LAWCRUX Advisors Pvt Ltd. LAW House.1-8.Sector - 10. Faridabad 121003 (Harvana)
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Assistant Registrar
(SM Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

COURT NO. II

Service Tax Stay No. 1658-1661 of 2007-SM & Service Tax Appeal No. 378-381 of 2007-SM

(Arising out of Order-in-Appeal No. 253, 251, 254, 252 (HKS)/ST/JPR-II/2007 dated 29.3.2007 passed by the Commissioner (Appeals), Customs & Central Excise, Jaipur)

Life Insurance Corporation of India — Appellant

Vs.

CCE, Jaipur — Respondent

Appearance:

Appeared for Appellant : Shri S.P. Mittal, Advocate
Appeared for Respondent: Shri M. Rastogi, DR

Date of Hearing: 20.10.2009

CORAM: HON'BLE MR. D.N. PANDA, JUDICIAL MEMBER

Final Order No. 1313-1316/2009 SM(BR) dated............ &
STAY ORDER No - 628 - 631/2009 SM (BR)

Per D.N. Panda :

Although these four Appeals were listed yesterday, at the request of the Appellant, those were adjourned for hearing today.

2. Ld. Counsel Shri S.P. Mittal submits that service tax in respect of following four branches of LIC has been levied as noted against each in respect of risk premium.

S.No	Name of the notice	Amount of insurance premium received during the month SEP.2004 (Rs.)	Amount of insurance premium received during the month OCT.2004 (Rs.)	Amount of Service tax i.e. 1% of total premium in case they opted for the benefit under Notification No. 11/2004-ST dtd. 10.9.04 (Rs.)	Amount of Service Tax inclusive Education Cess (Rs.) (as demanded in SCN)
1.	LIC, Jalore	12680536	11779379	244599	249491
2.	LIC, Unit-I, Pali	6897264	16374322	232716	232716
3.	LIC, Sanchore	10502419	11001376	215038	219339
4.	LIC, Sumerpur	13653468	15861600	295151	295151
	Total				996697

3. Ld. Counsel submits that the levy was unwarranted for the reason that LIC has been centrally registered in Mumbai and service tax liability, if any, has been discharged in respect of its branches. Once there is centralised registration, jurisdiction of other Authorities end and impugned order is beyond jurisdiction. He further submits that the demand related to only risk premium relating to above branches. He also guides that if the Authorities get proper information from the Bombay office they themselves shall be satisfied that they have no jurisdiction to raise the impugned demand and the impugned order shall not sustain. Therefore he prays that there should be total waiver of pre-deposit since the Appellant has fair chance to succeed in the Appeal. He also prays that the order not being sustainable, Appeals be disposed.

4. Ld. DR Shri Rastogi fairly agrees that Revenue does not intend to resort to double taxation on the self same services. But verification is required before concluding the matter to ascertain whether there was any double taxation made both in Bombay and by the present orders under Appeal.

5. Heard both sides and also perused the records.

6. Para-6 of the order of Adjudication clearly demonstrates that Appellant had sought registration in Mumbai centrally. Therefore without keeping the matter pending, it would be proper to waive the requirement of pre-deposit as well as to dispose the Appeal with the direction that the ld. Adjudicating Authority shall make

correspondence with Bombay service tax authority and consider the plea of double taxation, if any, for the self same service. If he is satisfied that the impugned services have already been taxed in Bombay jurisdiction there may not be further proceeding. If outcome of enquiry comes otherwise, law shall apply as that may be proper. With this direction, all the four Appeals are disposed and ld. Adjudicating Authority is required to cause enquiry as above and afford fair opportunity of hearing to the Appellant and bring the litigation to an end.

7. In the result, all the four stay applications and appeals are disposed remanding the matter to the ld. Adjudicating Authority, setting aside the impugned orders.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

RM