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

Appeal No. ST/763 /2007 - CU[DB] Date **02/08/2011**

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

To :
M/S SUNIL HEALTH CARE LTD.
17/18,OLD INDUSTRIAL AREA, ALWAR (RAJ.)

M/S SUNIL HEALTH CARE LTD. Appellant
Vs
C.C.E. JAIPUR I Respondent

I am directed to transmit herewith a certified copy of **Final order No.ST/324/ 2011 CU|DB|** dated 14.07.2011 passed by the Tribunal under **Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax**

Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent
C.C.E. JAIPUR I
N.C.R.BUILDING, STATUE
CIRCLE, "C" SCHEME, JAIPUR
302005.

2. Adv. / Consult
MR.BIPIN GARG
B-1/1289,A-VASANT KUNJ,
NEW DELHI

3. C.D.R
4. Bar association. CESTAT. New Delhi
5. Director Publications. Customs. Excise. I.P. Estate. New Delhi
6. M/s Centax Publictions Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -
7. Company Law Institute of India Pvt Ltd.,No.2(Old No. 36), Vaithyaram Street, T. Nagar,Chennai -17
8. Taxmann Allied Service Pvt Ltd., 59/32. New Rohtak Road. New Delhi - 110005
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road, Ahmedabad-15
10. LAWCRUX Advisors Pvt Ltd. LAW House.1-8.Sector - 10. Faridabad 121003 (Haryana)
11. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor,Vasant Arcade,Nelson Mandela Road, Vasant Kunj, New Delhi - 110070
12. Office Copy
13. Guard file

Assistant Registrar
(Customs Appeal Branch)

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

Service Tax Appeal No. 763 of 2007 (DB)

(Arising out of the Order-in-Appeal No.179/RKS/ST/JPR-I/07, dated 12.10.07 passed by the CCE, Jaipur)

For approval and signature of:
SHRI S. S. KANG, HON'BLE VICE PRESIDENT
SHRI MATHEW JOHN, HON'BLE TECHNICAL MEMBER

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1.	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982 ?	:
2.	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not ?	:
3.	Whether Their Lordships wish to see the fair copy of the Order?	:
4.	Whether Order is to be circulated to the Departmental Authorities	:

Sunil Healthcare — Appellant
Versus
CCE, Jaipur-I — Respondent

Appearance
Ms. Sukriti Das, Advocate - for the appellant.
Shri K.K.Jaiswal, SDR – for the respondent.

CORAM : **Hon'ble Shri S.S.Kang, Vice President**
Hon'ble Shri Mathew John, Member(Technical)

DATE OF HEARING / DEICISION : 14/07/2011.

Final Order No. ST/324/11 Dated : 14.7.11

Per S.S.Kang:

Heard both sides. Appellant filed this appeal against the impugned order passed by the Commissioner (A) ~~Adjudicating Author~~ity. The issue involved in this appeal is that whether the recipient of service provided by the foreign service provider is liable to pay service prior to 18.04.06. In the present case during the period October, 2004 to March, 2006, appellant received services provided by the foreign service provider. There is no dispute in respect of this factual position. This issue is now settled by the Hon'ble Bombay High Court in the case Indian National Shipowners Association vs. Union of India reported in 2009(13)STR235(Bom.). Hon'ble High Court held that the service receipt is not liable for service tax prior to 18/4/2006 in respect of the service received from Foreign Service Provider. The view taken by Hon'ble Bombay High Court is affirmed by Hon'ble Supreme Court reported in 2010(17)STRJ57(SC).

2. In view of the above settled legal position as the services are received by the appellant prior to 18th April, 2006 hence impugned order is set aside. Appeal is allowed.

(Order dictated in the open court.)

(S.S.Kang)
Vice President)

(Mathew John)
Member(Technical)

RK-I