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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/692 /2007 - CU[DB] Date **17/01/2011**

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

To :
C.C.E. KANPUR
117/7, SARVODAYA NAGAR, KANPUR 208005.

C.C.E. KANPUR Appellant

Vs

M/S LASALLE MARKETING LTD Respondent

I am directed to transmit herewith a certified copy of **Final order No. ST/01 2011 CU|DB|** dated 13.01.10 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
M/S LASALLE MARKETING LTD
87/88, SHAHPUR, KALPI ROAD,
PANKI, KANPUR.
2. Adv. / Consult MR. SHASHANK SHEKHAR
C/O RESPONDENT
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. M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017
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,Above Star India Bazar,Satellite Road, Ahmedabad-15
11. LAWCRUX Advisors Pvt Ltd. LAW House,1-8,Sector - 10, Faridabad 121003 (Haryana)
12. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor,Vasant Arcade,Nelson Mandela Road, Vasant Kunj, New Delhi - 110070
13. Office Copy
14. Guard file

Assistant Registrar
(Customs Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

COURT NO. II

Service Tax Appeal No. 692 of 2007-Cus.

(Arising out of Order-in-Appeal No. 270-ST/APPL/KNP/2007 dated 26.7.2007 passed by the Commissioner (Appeals), Central Excise, Kanpur)

CCE, Kanpur — Appellant

Vs.

M/s Lasalle Marketing Ltd. — Respondent

Appearance

Appeared for Appellant : Shri B.L. Soni, DR

Appeared for Respondent: Shri Shashank Shekhar, Advocate

Date of Hearing: 28.12.2010

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

Final Order No. ST/01/11 dated 13.1.11

Per D.N. Panda :

While Revenue's plea is that the Respondent is to be made liable to tax under the category of "clearing and forwarding" agency service provider, the Respondent claims that it has provided "business auxiliary services". Ld. first Appellate Authority at page-3 of the order has examined the nature of the service provided by the Respondent in minute detail. He has taken care to go through the marketing agreement between the suppliers of the goods and the Respondent. Various methodologies followed for marketing were attributable to the promotion of sales.

2. Today ld. Counsel appearing on behalf of the respondent produced copy of the agreement dated 1.11.2000 which was entered into between M/s KCK International Ltd. and the Respondent which was formerly called Technic Holding Pvt. Ltd. The agreement describes the understanding and arrangement of the parties to occasion sale of the goods to M/s KCK International Pvt. Ltd. on certain terms of the contracts. Majority of the terms of contract speak that the appellant was marketing agent and such terms were dominating in nature.

3. Ld. DR appearing on behalf of Revenue submits that the Respondent was receiving the goods and after those were cleared, subsequent activity of marketing was undertaken. When such was the situation the respondent has to come under the category of "clearing and forwarding service" provider.

4. Upon hearing both the sides and perusal of the agreement and also the speaking order passed by the ld. first appellate authority, we are unable to find any reason to reverse the order of the first Appellate Authority who has not failed to examine the entire gamut of service provided by the Respondent. Therefore he

was correct to hold that the respondent had provided "business auxiliary service". Finding no discrepancy in this order, we affirm the first appellate order and dismiss Revenue's appeal.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

RM