

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

Appeal No. ST/534 /2008-537 /2008 - CU[DB]

Date **28/02/2012**

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

To: C.C.E. LUDHIANA
CENTRAL EXCISE HOUSE, 'F' BLOCK,
RISHI NAGAR, LUDHIANA 141001 (PUNJAB)

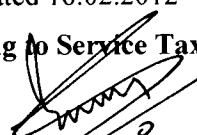
C.C.E. LUDHIANA

M/S BRONZE EXIM PVT. LTD.

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No.ST/A/114-117 2012 CU[DB]** dated 16.02.2012 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 BRONZE EXIM PVT. LTD.
863, INDUSTRIAL AREA-A,
LUDHIANA.

2. Adv. / Consult MR. ABHISHEK SINGH,
3015, SECTOR-27-D,
CHANDIGARH.

3. C.D.R

4. Bar association. CESTAT. New Delhi

5. Director Publications, Customs, Excise. I.P. Estate, New Delhi

6. M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi-3

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

⊗ Please see rest of the addresses at back.


Assistant Registrar
(Customs Appeal Branch)

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R. K. Puram, New Delhi.**

Date of hearing/decision 10.02.2012

Service Tax Appeal Nos. 534-537 of 2008

CCE, Ludhiana

Appellant

Rep. by Sh. K.P. Singh, DR for the appellant.

Vs.

M/s Bronze Exim Pvt. Ltd.

Respondent

Rep. by Sh. Abhishek Singh, Advocate for the respondent.

**Coram: Hon'ble Sh. D. N. Panda, Judicial Member
Hon'ble Sh. Rakesh Kumar, Technical Member**

Final ORDER No. ST/A/114-117/12-Ces

Per: Shri D. N. Panda:

Learned DR for the appellant Revenue supports the adjudication order.

2. Heard the Revenue.

3. Perused the adjudication order passed which depicts different periods for which show cause notices were issued which is patent from para 1 at page 24 of the appeal folder. Para 1.1 discloses that overseas commission agent provided service to the respondent. Such a service was brought out under the category of Business Auxiliary Service. The services provided being before 18.04.2006, liability for the same does not arise in view of the decision of the Apex Court upholding the decision in **Indian National Shipowners Association vs. Union of India reported in 2009 (13) STR 235 (Bom.)**.

4. In view of Apex Court decision, it is not possible to find the adjudication order suffering from any legal infirmity. Consequently, Revenue's appeal is dismissed.

(Dictated and pronounced in the open Court)

**(D.N. Panda,
Judicial Member**

**(Rakesh Kumar)
Technical Member**

Pant