

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

Appeal No. ST/495 /2008 - CU[DB]

Date 24/01/2012

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

To :
C.C.E. LUCKNOW

7-A, ASHOK MARG, LUCKNOW.

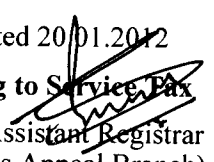
C.C.E. LUCKNOW

Appellant

Vs
Respondent

M/S SMALL INDUSTRIES DEVELOPMENT BANK OF INDIA (SIDBI),

I am directed to transmit herewith a certified copy of **Final order No.ST/A/76/ 2012 CU[DB]** dated 20/01/2012
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 SMALL INDUSTRIES DEVELOPMENT
BANK OF INDIA (SIDBI),
15, ASHOK MARG,LUCKNOW. (U.P.)
2. Adv. / Consult MR. SHEKHAR VYAS,
P-13, SECTOR-12,
NOIDA - 201 301
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


Assistant Registrar
(Customs Appeal Branch)

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

COURT-II

Date of hearing/decision: 19.1.2012

Service Tax Appeal No.495 of 2008

Arising out of the order in appeal No.35-CE/08 dated 16.4.2008 passed by the Commissioner of Central Excise & Service Tax (Appeals), Lucknow.

C.C.E., Lucknow

..

Appellant

Vs.

Small Industries Development Bank of
India

....

Respondents

Appearance:

Shri R.K. Gupta, A.R. for the Revenue
Shri Shekhar Vyas, Advocate for the respondent

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

Final Oral Order No. ST/A/76/12-Cus

Per Mr. D.N. Panda:

Revenue challenged the order passed by the first Appellate Authority on the ground that commercial coaching provided abroad shall be taxable service provided in India for which the assessee is liable to service tax.

2. Assessee opposes the proposition of Revenue on the ground of no existence of law at the relevant point of time ^{*in respect of*} receiving training abroad by its employee to fasten liability with the Assessee.

3. Heard both sides and perused record.

4. Section 66A of the Finance Act, 1994 provided that recipient of service provided from outside India shall fall into scope of service tax with effect from 18.4.2006. The period covered in the

impugned order is from 1.7.2003 to 31.3.2006. In absence of provision of taxing liability, it is difficult to approve the proposition of the learned Representative for Revenue. Therefore, without finding any legal infirmity in the order of the first Appellate Authority, Revenue appeal is dismissed.

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

scd/