

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

Appeal No. : ST/1662/2011-CU[DB], ST/S/3469/11

Dated: 11/07/2012

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

TATA INTERNATIONAL LTD.
INDUSTRIAL AREA, A.B. ROAD,
DEWAS (M.P.)

TATA INTERNATIONAL LTD.

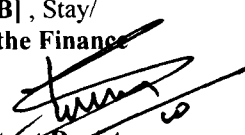
(Appellant)

VS

C.C.E. INDORE

(Respondent)

I am directed to transmit herewith a certified copy of Final Order No. ST/A/515/2012-CU[DB] , Stay/
Order No. ST/SO/800/2012 dated 27/06/2012 passed by the Tribunal under section 01(5) of the Finance
Act, 1994 relating to Service Tax Act, 1994.


Assistant Registrar
CUSTOMS Appeal Branch

Copy To,

1. Respondent

C.C.E. INDORE

Manik Bagh Palace, Post Box No. 10,
Indore 452001 (M.P.)

2. Advocate(s) / Consultant(s):

RAMESH NAIR

LAKSHMI VIHAR, AG- 192, SCHEME
NO. 54, VIJAYNAGAR, INDORE(MP)

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. Gaurd File


Assistant Registrar
CUSTOMS Appeal Branch

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
Court No.III**

ST/S No.3469/2011, ST/Appeal No.1662/2011

(Arising out of order in appeal No.IND/CEX/APP/334/2011 dated 10.8.11 passed by the Commissioner of Customs & Central Excise (Appeals), Indore)

Date of Hearing: 27.6.2012

M/s Tata International Ltd

Applicants

Vs

CCE, Indore

Respondent

Appeared for the Appellant: Shri Manish Saharan, Advocate
Appeared for the Respondent: Shri B.L. Soni, DR

Coram: **Hon'ble Mrs. Archana Wadhwa, Member (Judicial)**
Hon'ble Mr. Mathew John, Member (Technical)

Final ORDER No. S T/A/515/12-Cus
S stay order No. S T/A/800/12-Cus

Per Mathew John:

After hearing both the sides, we find that the matter involved is already covered by the decision of Bombay High Court which is affirmed by the Hon'ble Supreme court. Therefore, we proceed to decide both the stay petition and appeal.

2. In this case, the appellant had availed services of persons located abroad prior to 18.4.06 and the demand of service tax has been confirmed against the appellant as a recipient of such services. The Bombay High Court in the case of Indian National Ship Owners Vs UOI 2009 (13) STR 235 Bom has decided that during the relevant time, there was no valid legal provision by which tax could be demanded in the hands of recipient of service. This position has been

acknowledged by CBEC also vide their Circular No. 276/8/09-CX 8A dated 26.9.2011. Therefore, after waiving the pre-deposit, we allow the appeal.

(Order dictated and pronounced in the open Court.)

(MATHEW JOHN)
Member (Technical)
MPS*

(ARCHANA WADHWA)
Member (Judicial)