

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.**

Date of Hearing/Decision: 23.3.2017

Appeal No. ST/56973/2013-SM with ST/CO/58604/2013

(Arising out of Order-in-Appeal No. 16(RDN) ST/JPR-II/2013 dated 15.1.2013 passed by the Commissioner (Appeals), Central Excise, Jaipur-II)

CCE, Jaipur-II

Appellant

Vs.

M/s LMJ Services Ltd.

Respondent

Appearance

Shri M.R. Sharma, A.R.

- for the appellant

Shri Pradeep Jain, C.A.

- for the respondent

CORAM: Hon'ble Mr. Ashok K. Arya, Member (Technical)

Final Order No. 52532/2017

Per Ashok K. Arya :

Revenue is in appeal against the Order-in-Appeal No. 16/2013 dated 15.1.2013 where under Revenue's appeal against Order-in-Original No. 84/2011 dated 13.6.2011 was rejected. The Order-in-Original dated 13.6.2011 also holds that the assessee viz. M/s L.M.J. Service Ltd. did not provide any service to the customer and the money received by the assessee viz. M/s L.M.J. Service Ltd. is not related to services under 'Business Auxiliary Service'. The said order-in-original was upheld by the impugned order in appeal dated 15.1.2013. Therefore, Revenue is in appeal before the Tribunal.

2. Both the sides have been heard. The Revenue is represented by the Id. AR, Shri M.R. Sharma and the respondent viz. M/s L.M.J. Service Ltd. is represented by Id. CA. Shri Pradeep Jain.

3. After perusal of the records and having heard both the sides, it appears that the incentives received by the assessee from M/s Maruti Udyog Ltd are related to sale and purchase of cars and they are having different nomenclature for the same like loyalty discount/claim/incentive, demo claim, expenses claim and so on. Revenue has not been able to prove that these amounts or incentives relate to services rendered under Business Auxiliary Service by the assessee viz. M/s L.M.J. Service. When it is so, the impugned order is sustained and the Revenue's appeal is rejected as without merits. Cross objections are also disposed of.

(Dictated & pronounced in open Court)

(Ashok K. Arya)
Member (Technical)

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