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

Court No. IV

Date of Hearing/Decision: 22.06.2017

Appeal No. ST/1708/2011 (DB)

[Arising out of the Order in Original No. 5/6 Commissioner/2011 DATED 31/05/2011, passed by Commissioner, Central Excise and Service Tax, Larger Taxpayer Unit, New Delhi]

C ST Delhi — Appellant

Vs.

M/s Max New York Life Insurance — Respondent

Appearance

Shri Amresh Jain, DR - for the appellant
Ms. Neha Gulati, Sanjeev Sachdeva for the respondent

CORAM: **Hon'ble Mr. DR. D.M.Misra, Member (Judicial)**
Hon'ble Mr. Ashok K. Arya, Member (Technical)

Final Order No. __54369/2017___

Per D.M.Misra

1. This is appeal filed by the Revenue against Order in Original No 5-6 Commissioner /2011 dated 31/05/2011, passed by Commissioner, Central Excise, New Delhi.

2. Briefly stated the facts of the case are that during the relevant period from April, 2009 to March, 2010, the respondent provided both exempted as well as taxable services, and utilized common input services in providing the said services. Later the respondent

had reversed proportionate credit attributable to the input services usual in providing exempted services and submitted that they were not required to pay 6%/ 8% value of the exempted services.

3. Ld AR for the revenue reiterated the findings of the Ld Commissioner.

4. Ld Advocate for the Respondent submits that for the subsequent period i.e. April, 2010 to September, 2010 the issue has already been considered by the Coordinate Bench of this Tribunal in their own case vide Order No. 53085/2017 dated 21/4/2017.

5. We do not find any reason to record finding different than record at the Co-ordinate Bench of this Tribunal. Following the said preceding, we are of the view that the appeals filed by the revenue is devoid of merit and accordingly dismissed.

(Dictated & pronounced in open Court)

(Ashok K. Arya) Member (Technical)	(D .M. Misra) Member (Judicial)

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