CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD
Division Bench
Court – I

Appeal No. ST/1000/2009

(Arising out of Order-in-Appeal No. 15/2009 (H-IV) S. Tax dated 14.09.2009 passed by Commissioner of Customs, Central Excise and Service Tax (Appeal – II), Hyderabad)

Commissioner of Customs & Central Excise, Hyderabad - IV …..**Appellant(s)**

Vs.

Tecumseh Products Private Limited …..**Respondent(s)**

Appearance
Shri Guna Ranjan, Superintendent (AR) for the Revenue.
Shri G. Prahlad, Advocate for the Assessee.

Coram:
Hon'ble Mr. M.V. RAVINDRAN, MEMBER (JUDICIAL)
Hon'ble Mr. P. VENKATA SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing: 30/05/2018
Date of Decision: 30/05/2018

FINAL ORDER No. A/30630/2018

[Order per: M.V. Ravindran]

This appeal is filed by the Revenue against Order-in-Appeal No. 15/2009 (H-IV) S. Tax dated 14.09.2009.

2. Heard both sides and perused the records.

3. On perusal of records, it transpires that the demand of service tax liability for the period November, 2002 to June, 2005 was raised on the respondent under the reverse charge mechanism for the amounts paid by them to various consultants and service providers situated aboard. The Adjudicating Authority confirmed the demands along with interest and imposed penalties. The First Appellate Authority in the impugned order set aside the order up to 01.05.2005. He upheld the demand post 01.05.2005 by impugned orders.

4. Learned Counsel submits that assesse's appeal against the very same Order-in-Appeal for the confirmation of the demand post 01.05.2005 has been allowed by Tribunal, relying upon the judgement of the Hon'ble High Court of Bombay in the case of *Indian National Shipowners Association* [2009 (13) STR 235 (Bom.)]. It is also his submission that in the case in hand, the entire period is prior to 18.04.2006.

5. Learned Departmental Representative reiterates the grounds of appeal.

6. On careful consideration of submissions made by both sides, we find that the period which has been disputed is November, 2002 to December, 2004, the demand sought to be confirmed is under reverse charge mechanism for the service received from

providers situated aboard. The law is now squarely settled by the Bombay High Court in the case of Indian National Shipowners Association and affirmed by the Apex Court [2010 (17) STR J57 (S.C)]. The appeal filed by the Revenue is devoid of merits; the impugned order to the extent challenged by Revenue, is correct and legal and does not suffer from any infirmity. The appeal is rejected.

(Order dictated & pronounced in open court)

P. VENKATA SUBBA RAO	**M.V. RAVINDRAN**
MEMBER (TECHNICAL)	**MEMBER (JUDICIAL)**

Lakshmi….