

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD**

Division Bench

Court – I

Service Tax Appeal No. 30103 of 2020

(Arising out of Order-in-Original No. GUN-EXCUS-000-COM-015-19-20 dt.06.09.2019
passed by Commissioner of Central Tax, Guntur-GST)

CCL Products (India) Ltd

Duggirala, Guntur District,
Andhra Pradesh – 522 330

.....Appellant

VERSUS

**Commissioner of Central Tax
Guntur - GST**

CR Building, Kannvari Thota,
Guntur, Andhra Pradesh – 522 004

.....Respondent

and

Service Tax Appeal No. 30104 of 2020

(Arising out of Order-in-Original No. GUN-EXCUS-000-COM-015-19-20 dt.06.09.2019
passed by Commissioner of Central Tax, Guntur-GST)

C. Srishant

Managing Director, M/s CCL Products
(India) Ltd, Duggirala, Guntur District,
Andhra Pradesh – 522 330

.....Appellant

VERSUS

**Commissioner of Central Tax
Guntur - GST**

CR Building, Kannvari Thota,
Guntur, Andhra Pradesh – 522 004

.....Respondent

Appearance

Shri Karan Talwar, Advocate for the Appellant.
Shri Pradeep Saxena & Shri V. Srikant Rao, ARs for the Respondent.

Coram:

**HON'BLE MR. ANIL CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)**

FINAL ORDER No. A/30245-30246/2024

**Date of Hearing: 31.01.2024
Date of Decision: 31.01.2024**

[Order per: BENCH]

The issue in the present Appeals pertains to service tax liability on directors remuneration under the Reverse Charge Mechanism falling under Sl.No.5A of the Notification No. 30/2012-ST dt.20.06.2012.

2. Heard the parties.

3. The issue is no longer res integra and the same has been decided against the Revenue and in favour of the Assessee in the following rulings:

- a) Allied Blenders & Distillers Pvt Ltd vs CCE & ST, Aurangabad [2019 (1) TMI 433 (CESTAT-Mumbai)].
- b) Maithan Alloys Ltd vs CCE & ST, Bolpur [2020 (33) GSTL 229 (Tri-Cal)].

4. Accordingly, we allow these Appeals filed by the Assessee.

5. Appeals allowed.

(Operative Part of the Order was pronounced in the Open Court)

(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)