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

Regional Bench - Court No. – I

## Service Tax Appeal No. 3140 of 2012

(Arising out of Order-in-Appeal No.203/2012 (H-IV) S.Tax dt.21.08.2012 passed by Commissioner of Central Excise & Service Tax (Appeals-II), Hyderabad)

**M/s TFL Quinn India Pvt Ltd**
TFL Estate, Bachupally Village,
Near Miyapur, Hyderabad – 500 090 ......**Appellant**

*VERSUS*

**Commissioner of Central Tax**
**Medchal - GST**
Posnett Bhawan, Tilak Road,
Ramkoti, Hyderabad – 500 001 ......**Respondent**

**Appearance:-**
Shri K. Vijay Kumar, Advocate for the Appellant.
Shri K. Raji Reddy, AR for the Respondent.

**Coram:** **HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)**
**HON'BLE MR. ANGAD PRASAD, MEMBER (JUDICIAL)**

## FINAL ORDER No. A/30112/2025

Date of Hearing: 02.04.2025
Date of Decision: 02.04.2025

**[Order per: A.K. JYOTISHI]**

M/s TFL Quinn India Pvt Ltd (hereinafter referred to as the appellant) are in appeal against Order of the Commissioner (Appeals) dt.21.08.2012 (impugned order).

2. The issue, in brief, is that the department alleged that appellants were not paying service tax on commission received for 'Business Auxiliary Services'. The claim of the appellant was that this would clearly fall within the category of export of services and therefore, no service tax is chargeable.

3. Learned Advocate for the appellant, at the very outset, points out that the issue is already decided for the earlier period by this Bench vide Final Order No. A/30114/2019 dt.11.01.2019, wherein, at Para 6, the Tribunal has already considered their service as clearly falling under the category of 'Business Auxiliary Services' and since they have provided this service in relation to business or commerce of the service to a recipient located outside India, this would amount to export of services. Therefore, they were

not liable to pay service tax on the said service. There is no dispute as regards the issue in the present appeal being the same except that this is for the period October, 2009 to September, 2010. Learned Advocate further submits that even otherwise, as is also apparent from the Order of the Tribunal dt.11.01.2019 itself, the Commissioner (Appeals) vide OIA dt.18.08.2015 for the period October, 2010 to September, 2011, as also the Additional Commissioner vide OIO dt.15.10.2013 for the period October, 2011 to September, 2012 have already taken similar stand and have dropped the proceedings against the appellant regarding the demand of service tax.

4. Learned AR reiterates the findings of the Commissioner (Appeals).

5. Heard both sides and perused the records.

6. We find that the matter is squarely covered by the Order of this Bench dt.11.01.2019 in respect of same appellant, wherein, the entire issue was examined in detail and it was held that 'Business Auxiliary Services' being provided by the appellant in the factual matrix would amount to export of services and therefore, not leviable to service tax in terms of Rule 4 of Export of Service Rules, 2005. We also note that for the subsequent period also the Commissioner (Appeals) as well as the Additional Commissioner have taken similar view and dropped the proceedings, as mentioned in the Order of the Tribunal dt.11.01.2019 itself.

7. We, therefore, find that the entire issue covered in this appeal is already decided by this Tribunal vide its Final Order dt.11.01.2019 and therefore, the impugned order cannot be sustained and therefore, it is set aside.

8. Accordingly, Appeal allowed with consequential relief, if any, as per law.

(Dictated and pronounced in the Open Court)

**(A.K. JYOTISHI)**
**MEMBER (TECHNICAL)**

**(ANGAD PRASAD)**
**MEMBER (JUDICIAL)**

Veda