IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No.353 of 2012

(Arising out of Order-in-Original No.05/S.Tax/Commr./2012 dated 29.03.2012 passed by Commissioner of Central Excise, Jamshedpur)

Commissioner of Central Excise & Service Tax, Jamshedpur
143, New Baradwari, Sakchi, Jamshedpur-831001

Appellant

VERSUS

M/s Bharat Coca Cocla Beverages (P) Ltd.
Adityapur, Kandra Road, Adityapur, Jamshedpur

Respondent

APPERANCE :

Shri P.K.Ghosh, Authorized Representative for the Appellant
None for the Respondent

CORAM:
HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE MR.K.ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.75493/2023

DATE OF HEARING : 29 .05.2023
DATE OF DECISION : 29 .05.2023

Per Ashok Jindal :

The Revenue is in appeal against the impugned order.

2. The facts of the case are that during the course of audit for the period from February, 2005 to March, 2007, it was observed that the respondent has availed abatement under Notification No.32/04-ST dated 03.12.2004 and paid service tax thereon @ 25% of the gross amount of the transportation charge paid by them without having received any consignment note from the transporter and without having received any certificate to the effect that the transporter has not availed cenvat credit on input or capital goods used for providing taxable service as well as not availed the benefit of Notification

No.12/2003-ST dated 20.06.2003. Therefore, show-cause notice was issued to the respondent to deny the Notification No.32/04-ST dated 03.12.2004 and to demand service tax on the transportation charge received by them under reverse charge mechanism. The Adjudicating Authority denied the benefit. The Ld.Commissioner

(Dictated and pronounced in the open court)

Sd/-
(Ashok Jindal)
Member (Judicial)

Sd/-
(K.Anpazhakan)
mm **Member (Technical)**