IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA

REGIONAL BENCH - COURT NO.1

Service Tax Appeal No.75350 of 2015

(Arising out of Order-in-Original No.CCE/SHILLONG NO.8/2014 dated 29.12.2014 passed by Commissioner, Central Excise, Shillong.)

Mrs. Mina Devi Jalan
(Amulya Market, Room No.18, Mantri Bari Road, Agartala-799001.)
...Appellant

VERSUS

Commissioner of Central Excise & Service Tax, Shillong
.....Respondent
(Morellow Compound, M.G. Road, Shillong-793001.)

APPEARANCE

NONE for the Appellant (s)
Shri S.S.Chattopadhyay, Authorized Repersentative for the Revenue

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

FINAL ORDER NO. 75642/2024

DATE OF HEARING : 19.03.2024
DATE OF DECISION : 19.03.2024

Per : ASHOK JINDAL :

The appellant is in appeal against the impugned order confirming the demand under 'Business Auxiliary Service'.

2. The facts of the case are the appellant was supporting/managing the business of M/s. Overnite Express Ltd. in their head office as well as their branchs located all over India. It was alleged that the threshold exemption was not available to the appellant as the taxable service provided by them are branded services in the name of M/s. Overnite Express Ltd. which belongs to another person, therefore, the appellant is not entitled to claim the benefit of Notification No.6/2005-ST dated

01.03.2005, where the taxable value of service is less than Rs.10.00 Lakhs. In these set of facts, the proceedings were initiated against the appellant and the demand of Service Tax was confirmed by way of impugned order. Against the said order, the appellant is before us.

3. None appeared on behalf of the appellant.

4. On perusal of the record, we find that in this case the appellant is engaged in the activity of booking of delivery of consignments/ parcels from/to the clients of M/s. Overnite Express Ltd. against which M/s. Overnite Express Ltd. pays booking and delivery charges to the appellant. From the said activity it does not come out that the appellant is providing any branded service and are not entitled to benefit of Notification No.6/2005-ST read with Notification No.8/2008 wherein the taxable service falls below the threshold limit and they are liable to pay Service Tax.

5. As the appellant is not providing any branded service, therefore, they are entitled for the benefit of Notification No.6/2005-ST read with Notification No.8/2008. It is evident from the records that their taxable value of services is below the threshold limit prescribed under the said Notification. In that circumstances, we hold that the appellant is not liable to pay Service Tax. Consequently, the demand against the appellant is set aside.

In the result, the appeal is allowed with consequential relief, if any.

(Operative part of the order was pronounced in the open Court.)

Sd/
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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