

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI**

REGIONAL BENCH – COURT NO.405

Service Tax Appeal No. 85715 of 2015

(Arising out of Order-in-Appeal No. PUN-EXCUS-001-APP-148-14-15 dated 31/12/2014 passed by the Commissioner of Central Excise(Appeals), Pune-I)

M/s Wonder Cars Pvt Ltd

64/8, Block No. D-2
Chinchwad, Pune- 411 019

.....Appellant

VERSUS

CCE PUNE-I

ICE House, 41-A, Sasson Road,
Opposite Wadia College,
Pune-411001

.....Respondent

APPEARANCE:

Shri Sagar Shah Chartered Accountant with Shri Kausthubh Khairnav
Advocate for the Appellant
Shri M.K. Sarangi, Additional Commissioner Authorised Representative for
the Respondent

CORAM:

**HON'BLE MR. C J MATEHW, MEMBER (TECHNICAL)
HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)**

FINAL ORDER NO. 88558 / 2018

Date of Hearing: 18.12.2018

Date of Decision: 18.12.2018

PER: AJAY SHARMA

The present appeal has been filed impugning the order dated 31.12.2014 passed by the Commissioner of Central Excise (Appeals), Pune in Order-in-Appeal No. PUN-EXCUS-001-APP-148-14-15.

2. The issue involved in this Appeal is whether the *Handling charges* collected by the Appellant from customers over and above the legal charges viz. smart card fee, vehicle registration fee etc. for

getting the vehicle registered with RTO authorities are liable to service tax under the category of *Business Support Service* ?

3. We have heard learned Chartered Accountant for the Appellant and learned Authorised Representative for the Revenue and perused the records of the case including the case laws submitted on behalf of the Appellant. The issue involved in this Appeal is no more *res integra* in view of the decision of this Tribunal in Appellant's own case on the very same issue in the matter of *Wonder Cars Pvt. Ltd. vs. Commissioner of Central Excise, Pune-I; Appeal No.ST/88630/13*; in which this Tribunal vide order No. A/87167/17/STB dated 26.4.2017 while deciding this issue in favour of the Appellant, held as under: -

"3. Xxx xxx xxx

From the above decision, it can be seen that the same issue has been decided in the appellant's case wherein it was held that the RTO charges and extra charges related thereto does not fall under the support service of business or commerce. Similar issue was decided by the Division Bench of this Tribunal in the case of *Sehgal Wheels Pvt. Ltd.- 2017-TIOL-564-CESTAT-MUM* wherein the Tribunal following the above order in the case of appellants allowed the appeal of the assessee. In another case of *My care Pune Pvt. Ltd. – 2016 (46) STR 655 (Tri-Mum)*, this Tribunal has taken the same view that any charges towards the registration of the car cannot be regarded as BAS.

4. In view of the above consistent view of the Tribunal, the issue is no longer *res integra*. We, therefore, following the ratio of this Tribunal's various decision referred above, set aside the impugned order and allow the appeal."

4. We do not find any reason to deviate from the view taken by the Tribunal in the above matter, therefore, the issue is decided in favour of the Appellant and the Appeal filed by the Appellant is allowed with consequential relief, if any.

(Order pronounced in the open Court)

(Ajay Sharma)
Member (Judicial)

(C J Mathew)
Member (Technical)