(2015) 07 CESTAT CK 0017

In the Customs, Excise And Service Tax Appellate Tribunal

Case No : Appeal No. 854 Of 2009

C.C.E., Meerut-II APPELLANT

Vs

M/s. SRF Ltd. RESPONDENT

Date of Decision : 16-07-2015

Acts Referred:
Service Tax Rules, 1994 — Rule 2(1)(d)
Finance Act, 1994 — Section 66A

Citation : (2015) 07 CESTAT CK 0017

Hon'ble Judges : G. Raghuram, J;R. K. Singh, Technical Member

Bench : Division Bench

Advocate : BB Sharma, R. Krishnan

Final Decision : Dismissed

Judgement

1. Appeal has been filed against Order-in-Appeal dated 30.06.2009 which set aside the order of the primary adjudicatory authority in terms of which

demand of Rs.2,34,979/- (along with interest and penalties) was confirmed under reverse charge mechanism on the ground that the appellant had

imported taxable service during the period 2002-03.

2. In its appeal, Revenue has contended that as per Rule 2(1)(d) of Service Tax Rules, 1994 the recipient of service was liable to pay service tax

3. When the case was called today, there was no representation from the side of the respondents.

4. We have considered the Revenue's contention. The issue involved in this case is no longer res integra in the light of the judgement of the Supreme

Court in the case of Indian National Shipowners Assn Vs. Union of India [2009 (13) STR 235 (Bomb) I 2010 (17) STR 557 (SC,)]w)herein it has

been held that the reverse the mechanism became operative only from

18.04.2006 when Section 66A was introduced in the finance act 1994. As the

period involved in this case is prior to 18.04.2006, Revenue's appeal is not sustainable and is therefore dismissed