(2010) 05 P&H CK 0079

In the Punjab And Haryana At Chandigarh

Commissioner of Central Excise APPELLANT

Vs

Kamla Dials and Devices Ltd. RESPONDENT

Date of Decision : 04-05-2010

Acts Referred:

Citation : (2010) 18 STR 712

Hon'ble Judges : Mehinder Singh Sullar, J;Ashutosh Mohunta, J

Bench : Division Bench

Final Decision : Dismissed

Judgement

Ashutosh Mohunta, J.—The revenue has impugned the order dated 29-4-2009 (Annexure A3) passed by the Customs, Excise & Service Tax Appellate Tribunal, vide which the order passed by the Commissioner (Appeals) was set aside and the case was remanded to the Appellate Authority to re-determine the matter relating to service tax.

2. Learned Counsel for the revenue relies on Indian National Shipowners Association Vs. Union of India (UOI), . He submits that the assessee was liable to pay service tax on services received from overseas service providers even prior to 1-1-2005.

3. A perusal of the impugned order (Annexure A3) shows that the Appellate Tribunal has remitted the matter back to the Appellate Authority to re-decide the same with regard to charging of service tax subsequent to 1-1-2005.

4. As the matter has been remanded, therefore, the appellant can raise all the points as raised in this appeal before the Appellate Authority. Resultantly, we find no merit in this appeal and the same is dismissed.

