

(2014) 07 CESTAT CK 0001

In the Customs, Excise And Service Tax Appellate Tribunal

Case No : Service Tax Miscellaneous No. 61005 Of 2013, Service Tax Stay No. 60335 Of 2013, Service Tax Appeal No. 59646 Of 2013

?Star Sports India Pvt. Ltd.

APPELLANT

Vs

CCE & ST.-LTU, Delhi

RESPONDENT

Date of Decision : 01-07-2014

Acts Referred:

Citation : (2014) 07 CESTAT CK 0001

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

Bench : Division Bench

Advocate : Charanya, Amresh Jain

Final Decision : Allowed

Judgement

1. Misc. application seeks early hearing of the appeal, particularly on the ground that the issues presented in the appeal are covered by the Final Order

of this Tribunal dated 17.10.2013. Revenue has no objection. Hence we allow this application and dispose of the appeal as well.

2. The appeal is preferred against the adjudication order dated 31.5.2013 passed by the Commissioner, Central Excise & Service Tax, LTU, New

Delhi confirming service tax demand of Rs.44,32,53,722/- and Rs.20,74,72,647 /- apart from interest and penalties, on the ground that

assessee/appellant had received broadcasting service from abroad and was liable to remit service tax on the consideration period, under the reverse

charge mechanism. Parties are agreed that the issue is settled in favour of the appellant and against Revenue by the Final Order dated 17.10.2013 in

ST Appeal Nos. 1301/2011 & 279 /2012 being appeals preferred by the same appellants and another appellant M/s Turner International India Pvt.

Ltd.

3. In the light of the conjoint submissions, that the issues presented in the appeal are covered against Revenue by the earlier judgement referred to, the Appeal is allowed. No costs.