

## Case Laws

### Case Law Update



#### COMMISSIONER OF CENTRAL EXCISE, LUDHIANA VS RALSON INDIA LTD.

The respondent was exporter of goods/services. They paid service tax after filing the refund claim thus the department rejected the claim. It was held that export consideration was received after filing refund claim and service tax paid thereafter under reverse charge mechanism, denial of refund not justified when cause of action arises at the time of export of goods /services.

#### ABDULLABHAI ABDUL KADER VS COMMISSIONER OF SERVICE TAX MUMBAI 2017(4)

. The appellant provided limited services of Letter of Credit facility through their banks to various importers. The department demanded service tax for the above said service under "Business Auxiliary Services". It was held that service of providing Letter of Credit facility to importers does not fall under Business Auxiliary Services.

#### SACHDEVA OVERSEAS VS STATE OF U.P 2017(4) G.S.T.L.443

The petitioner is a partnership firm got migrated for the purpose of GST instead of issuing partnership registration, it has been shown to have registered as sole proprietorship a password and ID was issued accordingly. The department was ordered to rectify the mistake in within ten days

#### C.C., C.E&S.T.,HYDERABAD-IV VS HEXAGON CAPABILITY CENTER INDIA P.LTD.

The respondent filed a refund application and the same was sanctioned by the commissioner (Appeals) the department filed an appeal that the refund was sanctioned without analysing the existence of any nexus between input service and output service. Held that word 'used' in Rule 5 of CCR has been deleted commissioner rightly allowed the refund appeal dismissed.

## R.B. YADAV VS COMMISSIONER OF CENTRAL EXCISE,RAIPUR

The appellant was a labour contractor. The dispute in the case relates to the service tax liability in respect of supply of manpower by the appellant to their client. The appellant argued that no service tax liability arose as labourer were engaged in manufacturing of excisable goods in client's factory. Held that supply of manpower directly or indirectly is a taxable service.

## R.K.JAIN VS HIGH COURT OF MADRAS 2017 (4) G.S.T.L 28

The appellant filed a RTI application seeking information in several orders of HC. No information had been provided. The appellant filed an appeal. The respondent was directed to furnish the details free of cost within 30 days

## TIMES INTERNET LTD VS COMMISSIONER OF C.EX. 2017 (4) G.S.T.L.33

The assessee was providing of content to telecom service provider and also provided information technology services. The department demanded service tax under BAS and Management, Maintenance or repair of software services. It was held that providing content to telecom services provider is not taxable under BAS and IT services is not taxable under software services.

## GANESH CYLINDERS VS COMMISSIONER OF CENTRAL EXCISE JAIPUR 2017 (4) G.S.T.L 183

The appellants are involved in painting and upkeep of old cylinders and collected charges. The department demanded service tax under Management, Maintenance or repair services. The appellant filed an appeal. The tribunal upheld the demand with penalty.

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