

Case Laws

SHREE RANIE GUMS & CHEMICALS PVT LTD VS COMMR.OF C.EX., JAIPUR –II 2017 (4) G.S.T.L

The appellant paid commission to overseas agent consideration for marketing services. The department demanded service tax on reverse charge mechanism invoking extended period. The tribunal held that as there is no sustainable reasons recorded to support demand for extended period the demand is invokable. Demand was restricted to normal period.

KRISHI UPAJ MANDI SAMITI VS COMMISSIONER OF C.EX. & S.T., JAIPUR –I &II 2017(4) GSTL 346

The assessee agricultural produce marketing committee collected fee for renting out of land/shops trader. Department demanded service tax under the category of “Renting of immovable property” For the period up to 30-06-2012 invoking extended period .The tribunal held that demands invoking old provisions for periods 1-07-2012 were not valid, demand restricted to normal period& SSI exemption to be extended to the appellant on verification of their turnover.

JAISAL CLUB LTD VS COMMISSIONER OF C.EX.&S.T., JAIPUR-II

JAISAL club collected donation from its members towards the building fund. It was not a compulsory payment but paid voluntarily for construction of building. The department demanded duty on the contribution made. It was held that contribution towards the building fund not sustainable, such fund having no nexus with any service provided by the appellant as a club towards its members

COMMR.OF C.EX., CUS & S.T., RAJKOTN VS ESSAR BULK TERMINAL SALAYA LTD 2017(4) G.S.T.L. 359

The respondent filed refund claim after a delay of 15 days. The adjudicating authority rejected the claim on the ground of delay. The Commissioner (Appeals) condoned the delay. The tribunal held that it does not confer jurisdiction on the sanctioning the authority to condone the delay.

PVR LTD VS COMMISSIONER OF SERVICE TAX, 2017(4) G.S.T.L 363

The appellant is in the business of running multiplex cinema houses. The appellant entered into an agreement with “PEPSI” for promotion of their products and discharged service tax. The dispute was on the tax liability on “pouring fees” paid by Pepsi to the appellant. The tribunal held that the appellant is liable to pay service tax on “pouring fees”.

**IFB INDUSTRIES LTD VS COMMISSIONER OF C.EX., CUS &S.T., BANGALORE-1 2017(4)
G.S.T.L.366**

The appellants were providing catering services and guest house maintaining services and was availing CENVAT Credit. The department alleged that the services are not input services and proposed to deny the credit. The tribunal held that catering service was eligible for credit and credit of service tax is not available for credit as it does not fall under the definition of input service.

COMMISSIONER OF CENTRAL EXCISE, DELHI VS THOMAS COOK (I) PVT LTD 2017 G.S.T.L 374

The respondent was engaged in rendering various travel related services. They purchased foreign currency on its own and sold in the form of DD, Travellers cheques etc., the department demanded service tax from the respondent for the above said activity. The tribunal held that activity more in the nature of money changer and not foreign exchange broking is not liable to pay service tax.

SURAJ IMPEX(INDIA) PVT LTD VS COMMISSIONER OF CENTRAL EXCISE, INDORE 2017 G.S.T.L

The assessee filed a refund claim after the expiry of the period of 60 days from the date of export. The department rejected the claim. The tribunal held that refund cannot be sanctioned after the expiry of the period of 60 days

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