

Cce, Puducherry Vs. M/S. Bayer Material Science (P) Ltd

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Chennai

Decided On : Sep-03-2010

Judge : The Honourable Ms. Jyoti Balasundaram, Vice-President

Appeal No. : Appeal No. ST/403 of 2010

Appellant : Cce, Puducherry

Respondent : M/S. Bayer Material Science (P) Ltd

Advocate for Pet/Ap. : Shri T.H. Rao, SDR for the Appellant. Shri V. Ravindran, Advocate for the Respondents.

Judgement :

1. The Commissioner (Appeals) has set aside the demand of service tax on the ground that the tax was paid by the goods transport agency and therefore the question of payment once again on same services did not arise. He has also set aside the penalty imposed on the assessee. This is why the Revenue is in appeal before the Tribunal.

2. I have heard both sides. The Commissioner (Appeals) has relied upon the decision of the Tribunal in Navyug Alloys Pvt. Ltd. Vs. CCE, Vadodara - 2009 (13) STR 421 to hold that the assessee is not required to pay service tax once again. No contrary decision has been brought to my notice by the learned SDR. Nor has the operation of the Tribunal's order been stayed or the order reversed by any superior forum. Since the decision of the Tribunal in Navyug Alloys (supra) is the

only decision on this point, following the ratio of the same, I uphold the impugned order and reject the appeal.

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