HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

WEDNESDAY, THE THIRTIETH DAY OF SEPTEMBER,
TWO THOUSAND AND FIFTEEN
: PRESENT :
THE HON'BLE SRI JUSTICE **G.CHANDRAIAH**
AND
THE HON`BLE SRI JUSTICE **CHALLA KODANDA RAM**

CEA. No. 118 of 2015

Between:
M/s. India insure Risk Management & Insurance Broking Services Pvt. Ltd., 405, Archana Arcade, St. Johns Road, SEcunderabad – 500 034, Telangana.

...Appellant

AND

Commissioner of Central Excise, Customs & Service Tax, Hyderabad –II, L.B.Stadium Road, Basheerbagh, Hyderabad – 500 004, Telangana.

Respondent

Appeal under Section 35-G of Customs Act, 1962 against the order of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Bangalore made in Stay Order No. 20959 of 2015 in ST/Stay/25964/2013 in ST/25723/2013-DB dt. 04-06-2015 preferred against the order of the Commissioner of Customs, Central Excise and Service Tax, Hyderabad II Commissionerate, Basheerbagh, Hyderabad made in Order in Original No. 40/2012-Adjn(ST)(Commr), dated. 29-11-2012.

The Appeal coming on for hearing upon perusing the petition and grounds filed herein and upon hearing the arguments of Sri S.Vivek Chandrasekhar, Advocate for the Petitioner and of Sri Jalakam Satya Ram, Advocate for the Respondent, the Court made the following

ORDER:

“ This is a case where the Order-in-Original dated 29.11.2012 passed by the Commissioner of Customs, Central Excise and Service Tax reveals that the appellant is engaged in the service of rendering assistance to the foreign enterprises. The order-in-original had denied the benefit of exemption treating the services as export services on account of the fact that the amount has not been received in foreign exchange. In the light of the judgment of the Apex Court reported in J.B. Boda & Co. Pvt. Ltd. v. Central Board of Direct Taxes (1997) 1 SCC 719 wherein it is held that the amounts retained while paying the consideration received to the foreign entity were treated as equivalent to the receipt of the amount in foreign exchange, *Prima facie*, the matter requires consideration.

Considering the narrow compass of the controversy involved in the present case, there shall be interim stay of all further proceedings before the Tribunal for a period of eight weeks. It is made clear that the demand shall not be enforced in the interregnum period. This order, being passed in the

peculiar facts and circumstances of the case, the same shall not be treated as precedent.

The Registry is directed to list the matter immediately after Dasara Vacation, 2015 by printing the name of Sri Jalakam Satyaram, learned Standing Counsel for Customs and Central Excise who undertakes to file Vakalat / Memo on behalf of the respondent."

ASSISTANT REGISTRAR

// TRUE COPY //

for ASSISTANT REGISTRAR

To

1. The Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Bangalore.
2. The Commissioner of Customs, Central Excise and Service Tax, Hyderabad II Commissionerate, Basheerbagh, Hyderabad.
3. One CC to Sri S.Vivek Chandrasekhar, Advocate(OPUC)
4. Two spare copies.

SAH

HIGH COURT

GCJ & CKRJ

DATED: 30-09-2015

NOTE: LIST THE MATTER IMMEDIATELY
AFTER DASARA VACATION, 2015

ORDER

CEA.NO. 118 OF 2015

INTERIM STAY

DRAFTED BY: SAH
APPROVED BY:
DRAFTED ON: 13-10-2015

HIGH COURT

GCJ & CKRJ

DATED: 30-09-2015

**NOTE: LIST THE MATTER IMMEDIATELY
AFTER DASARA VACATION, 2015**

ORDER

CEA.NO. 118 OF 2015

INTERIM STAY