Sharayu Khot.

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO. 146 OF 2017

The Commissioner of Service Tax ...Appellant

Versus

M/s. International Overseas Services ...Respondent

Mr. Swapnil Bangur a/w Mr. J.B. Mishra, for the Appellant.

CORAM : M.S. SANKLECHA & RIYAZ I. CHAGLA, JJ.

DATE : 3 October 2018

ORDER :

1. This Appeal under Section 83 of the Finance Act, 1994 read with Section 35G of the Central Excise Act, 1944 challenges the order dated 24th September 2015 passed by the

Customs, Excise and Service Tax Appellate Tribunal (for short "***the Tribunal***").

2. Shri. Bangur, the learned Counsel appearing for the Revenue urges only the following question of law for our consideration:-

> Whether in the facts and circumstances of the case and in law was the Tribunal right in holding that the services rendered by the Assessee amounted to export of service?

3. Shri. Bangur, the learned Counsel for the Revenue draws our attention to the impugned order dated 24th September 2015 of the Tribunal allowing the Respondent's Appeal by following the decisions of this Court in ***SGS India Pvt.Ltd.***[1].

1 ***2014(34) STRF 554 (Bom.)***

4. The Revenue is unable to point out any distinction in the facts and in law in this case from that in the decision of this Court in ***SGS India Pvt.Ltd.*** (supra). Thus, we see no reason to interfere in this Appeal. In view of the fact that the impugned order of the Tribunal followed the binding decision of this Court in ***SGS India Pvt.Ltd.*** (supra), the question as proposed does not give rise to the substantial question of law. Thus, not entertained.

5. Accordingly, the Appeal is dismissed, with no order as to costs.

[RIYAZ I. CHAGLA J.] **[M.S. SANKLECHA, J.]**