



Vasudev Mehta

Issue : Whether the Appellant is liable to pay service tax under the Reverse Charge Mechanism on the expenditure incurred in Foreign Exchange without specifying the taxable service involved ? Held : No

Brief Facts of the Case : The issue in the present appeal is regarding demand of service tax on Reverse Charge Mechanism (RCM) under Section 66A of the Act and whether the appellant is liable to pay service tax under the category of Authorised Service Station under Section 65(105)(zo) read with Section 69(9) of the Finance Act, 1994. Appellant is engaged in manufacture of electric cars and alleging that during the period from April 2005 to March 2008, the appellant incurred certain expenditure in foreign exchange taxable under Section 66A, proceedings were initiated and adjudicating authority as per the impugned order