



Vasudev Mehta

Issue : Whether Service Tax under RCM is required to be paid in case of Commission paid to Overseas Commission Agent ? Held : No  
Brief Facts of the Case : The brief facts are that the appellant is engaged in the manufacture of parts and accessories of motor vehicles which are sold in the domestic market as well as exported. In relation to the export of the goods, the appellant had engaged commission agents to act as the appellant non-exclusive sales representative in the territory of Northern America. The scope of work included market research, procuring RFQs from potential customers, making presentation, establishing price and other commercial negotiations for finalization of orders, and providing sales and after sales services to the customers on behalf of the appellant. However, the appellant was not satisfied with the ser.....