



Service Tax Updates

Issue : Whether receipt of money in Indian Rupees will deny the Refund of Cenvat Credit in case of Export of Services ? Held : No
Brief Facts of the Case : Brief facts are that the appellant M/s. RELX India Pvt. Ltd. (formerly known as Reed Elsevier India Pvt. Ltd.) (hereinafter referred to as "RELX" or "the Appellant") was registered with the Service Tax Department under the category of "Business Support Service (BSS)", "Business Auxiliary Service (BAS)", & "Information Technology Software Services (ITSS)" bearing registration number AAACR4727JSD004. The Appellant is engaged in exporting services of quality assurance book /journal datasets, contents engineering, multimedia production, production quality control etc. Their entire business is done through exports and there are no domestic sales during the.....