CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH – COURT NO.I

Service Tax Appeal No.70129 of 2016

(Arising out of Order-in-Appeal No.HPU/EXCUS/000/APPEALS-I/290/2015-16 dated 14/10/2015 passed by Commissioner (Appeals-I), Central Excise, Meerut)

M/s Sharma Builders .....Appellant

VERSUS

Commissioner of Central Excise, Meerut-II .....Respondent

APPEARANCE:

Shri Rajesh Chibber, Advocate for Appellant
Shri Pawan Kumar Singh, Authorized Representative for Respondent

CORAM :
Hon'ble Mrs. ARCHANA WADHWA, MEMBER (JUDICIAL)
Hon'ble Mr. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

DATE OF HEARING : 23 May, 2019
DATE OF DECISION : 23 May, 2019

FINAL ORDER NO. **71129 / 2019**

ARCHANA WADHWA

After hearing both the sides, we find that the service tax of around Rs.19.72 lakhs stands confirmed against the appellant for the period 2006-07 under the category of "Erection, Commissioning & Installation Services", by way of raising show cause notice dated 17.10.2011, by invoking longer period of limitation.

2. The appellants have taken stands before the authorities below that they were working for IOC under "Works Contract Services" with effect from 01.06.2007. However, Lower Authorities have held that prior to the introduction of "Works Contract", Services would be classifiable under "Erection,

Commissioning & Installation Services" and have accordingly confirmed the demand.

3. We find that the issue is no more res integra and stands settled by the Hon"ble Supreme Court in the case of CCE & ST, Kerala vs. Larsen & Toubro 2015 (39) S.T.R. 193 (S.C.) wherein it stands held that works contract introduced with effect from 01.06.2007 as a new category of services and would be taxable with effect from the said date. By following the said order, we set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Dictated and Pronounced in open Court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

Sd/-
(Anil G. Shakkarwar)
Member (Technical)

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