

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38, MG Marg Civil Lines, Old Red Building, Allahabad-211001
Regional Branch, Allahabad

Dated: 14/09/2016

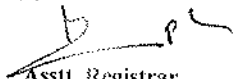
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/70807/2016-CU[DB] dated 19/08/2016

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.


 Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	ST/Stay/56374/2013 ST/55998/2013	AASHIRWAD CONSTRUCTION COMPANY 156, RABINDRAPALLI, FAIZABAD ROAD, LUCKNOW, UP

Name and Address of Respondent

2	C.C.E. & S.T.-Lucknow 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH-226001
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Copy To

3 Advocate(s) / Consultant(s): SH G.S.BISHT, ADV
 BHAGWATI BHAWAN,
 D-2267, INDIRA NAGAR
 LUCKNOW(UP)

4 Bar Association, CESTAT, Allahabad

5 Director Publications, Customs, Excise. I.P. Estate, Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

9 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15

10 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

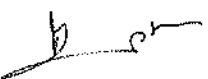
11 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

12 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

13 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

14 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032

15 C.D.R. **16** Office Copy **17** Guard File


 Asstt. Registrar

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I**

ST/Stay/56374/2013
APPEAL No.ST/55998/2013-CU(DB)

(Arising out of Order-in-Appeal No. 343-ST/LKO/2012 dated 30/07/2012
passed by Commissioner of Central Excise & Customs (Appeals),
Lucknow)

For approval and signature:

Hon'ble Mr. Anil Choudhary, Member (Judicial)
and
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

1.	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	No
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	Yes
3.	Whether their Lordships wish to see the fair copy of the order?	Seen
4.	Whether order is to be circulated to the Department Authorities?	Yes

M/s Ashirwad Constructions Company

Appellant

Vs.

Commissioner of Central Excise & S.T., Lucknow

Respondent

Appearance:

Shri G.S. Bisht, Advocate

for Appellant

Shri D.K. Deb, Assistant Commissioner (AR),

for Respondent

CORAM:

Hon'ble Mr. Anil Choudhary, Member (Judicial)

Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 19/08/2016
Date of Decision : 19/08/2016



FINAL ORDER NO. 70807/2016.....

Per: Anil Choudhary

Heard the parties. As the issue is covered by the ruling of Hon'ble Supreme Court in the case of Larsen & Toubro Ltd., and others Vs. Commissioner of Central Excise reported at 2015 (39) S.T.R. 913 (S.C.) decided in August, 2015. We take up both the appeal and stay application together for disposal.

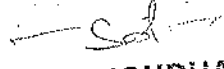
2. As the impugned order was passed on 30.11.2010, the adjudicating authority did not have the benefit of the ruling of the Hon'ble Supreme Court and other rulings on the matter. It is the case of appellant that the nature of the work done by them falls under 'Works Contract', which was not taxable prior to 01.06.07 and that the disputed period is 2004-09.

3. Accordingly, we allow this appeal by way of remand to the adjudicating authority, who shall decide the dispute denovo in view of the ruling of Hon'ble Supreme Court and other rulings, as will be produced by appellant at the time of hearing. We also direct the appellant to appear before the adjudicating authority, along with their representation and

documents, they want to rely, within a period of 60 days from the date of receipt of the copy of this order. Stay application also stands disposed of.

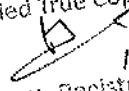
(Dictated in Court)


(ANIL G. SHAKKARWAR)
MEMBER (TECHNICAL)


(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

akp

प्रमाणित प्रति / Certified True Copy


राज्यपाल पंजीकरण / Asstt. Registrar
राज्यपाल, राजधानी एवं सेवा कर
अपील अधिकरण / (C.E.S.T.A.T.)
38, एम. जी. मार्ग, मुम्बई-211001
38, M. G. MARG, ALMHASAD-211001