

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

Dated: 23/03/2017

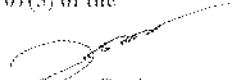
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70281/2017-SM[BR] dated 16/03/2017

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/1401/2010	The Ceekay Associates Pvt Ltd Jwala Palace, peepaltola RAMPUR UP
2		Name and Address of Respondent C.C.E. & S.T.-Meerut-ii OPPOSITE SHAHEED SMARAK, DELHI ROAD...BHANSALI GROUND, MEERUT, UTTAR PRADESH

Copy To

3 Advocate(s) / Consultant(s):

KAPIL VAISH
 2nd Floor, Part-a Krishna
 Janki Palace, 35-c, Rampur
 Garden, Civil Lines, Bareilly,
 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-5

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., 59/52, New Rohtak Road, New Delhi-110005

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

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

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

12 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad, -500082

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

14 C.D.R.

15 Office Copy

16 Board File


 Asstt. Registrar

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH: ALLAHABAD
COURT No. 1

APPEAL No. ST/1401/2010-ST[SM]

(Arising out of Order-in-Appeal No. 198-ST/MRT-II/2010 dated
30/06/2010 passed by Commissioner of Central Excise & Customs
(Appeals), Meerut-II)

M/s The Ceekay Associates

Appellant

Vs.

Commissioner of Central Excise & Service Tax, Meerut-II

Respondent

Appearance:

Shri Kapil Vaish, Chartered Accountant,

for Appellant

Shri Sandeep Kumar Singh, Deputy Commissioner (AR),

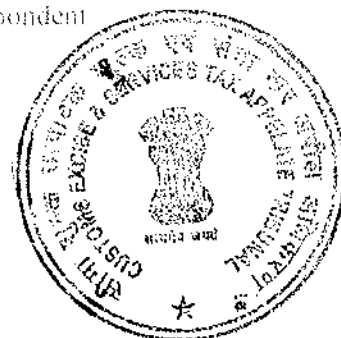
for Respondent

CORAM:

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

Date of Hearing & Date of Decision: 16-03-2017

FINAL ORDER NO....70281/2017.....



Per: Anil Choudhary

The issue involved in this appeal is, whether under the undisputed fact that the appellant have done the work of laying of road, in the retail outlet, that is petrol pumps with materials during the period September, 2004 to 31/03/2006, whether they are liable to tax. In view of the ruling of Hon'ble Supreme Court in the case of Commissioner of Central Excise & Customs, Kerala *Versus* Larsen & Toubro Ltd. reported at 2015 (39) S.T.R. 913 (S.C.).

2. Heard both the parties.

3. I find that it is admitted fact on record that the appellant have constructed road in the petrol pumps or retail outlets, during the period in question, with materials. Under similar facts and circumstances, I find that Hon'ble Supreme Court vide their judgement in Larsen & Toubro Ltd. dated 20/08/2015 (supra), have held that assessee was not liable to pay service tax prior to 1st June, 2007, whereafter, Finance Act, 2007 especially made provision to tax such contracts to service tax. Hence prior to the said date, only such pure service contracts were taxable and not composite or works contracts. Accordingly, I find that the Show Cause Notice is not tenable. Thus, the appeal is allowed with consequential benefits to the appellant, if any, in accordance with law. The impugned order is set aside.

(Dictated and pronounced in Court)

-Sd/-

(ANIL CHOUDHARY)

Member(JUDICIAL)

4/5/17

प्रमाणित प्रति / Certified True Copy

27/03/17
सहायक रेजिस्ट्रार / Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण / (C.E.S.T.A.T.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001

9

9

9

9