

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

Dated: 10/01/2018

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/70110/2018-CU[DB] dated 05/01/2018

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/473/2012 | <b>Spacechem Enterprises</b><br>E-81, bsr Road Ind. Area,<br>Ghaziabad.(U.P.)                                             |
|             |             | Name and Address of<br>Respondent                                                                                         |
| 2           |             | C.C.E. & S.T.-Ghaziabad<br>202...WING A C.G.O.<br>COMPLEX-II, KAMLA NEHRU<br>NAGAR,<br>GHAZIABAD,<br>UTTAR PRADESH-201002 |

## Copy To

3 Advocate(s) / Consultant(s):

**Rajesh Chhibber, CAS ASSOCIATES**  
**A-403, 414-415 SOMDUTT**  
**FA-9, KAVI NAGAR**  
**GHAZIABAD**  
**UTTAR PRADESH**  
**201002**

4 Bar Association, CESTAT, Allahabad

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

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhisim Pitamah Marg, Opp ICICI Bank of Defence Colony 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 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 ICAI 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 Second Folder Copy      17 Guard File

  
 Asstt. Registrar

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

APPEAL No. ST/473/2012-CU[DB]

(Arising out of Order-in-Appeal No. 23/ST/GZB/2012 dated 02/02/2012  
passed by Commissioner of Central Excise & Customs (Appeals),  
Ghaziabad)

**M/s Spacechem Enterprises**

**Appellant**

**Vs.**

**Commissioner of Central Excise, Ghaziabad**

**Respondent**

Appearance:

Request for Adjournment  
Shri Pawan Kumar Singh (Supdt.) AR

for Appellant  
for Respondent

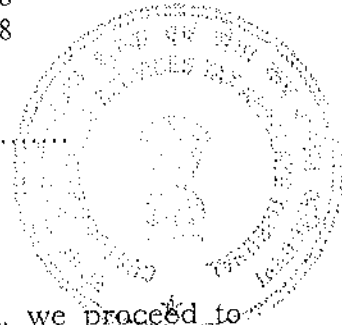
CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)  
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 05/01/2018  
Date of Decision : 05/01/2018

FINAL ORDER NO. 7110/2018

**Per: Archana Wadhwa**



After rejecting the request of appellant, we proceed to  
decide the appeal inasmuch as a short covered issue is  
involved.

2. Service Tax to the tune of Rs.05,46,432/- alongwith  
interest and penalties stand confirmed against the appellant  
under the category of construction services. The appellants  
have taken a categorical stand that their activities are coming

under the category of "Works Contract" which came into existence only w.e.f 01.06.2007 and as such cannot be taxed prior to the said date.

3. We find that the issue stands decided by the Hon'ble Supreme Court in the case of Commissioner of Central Excise & Customs, Kerala vs. Larsen & Toubro Ltd. reported in 2015-TOIL-187-SC-ST.

4. Accordingly, we set aside the impugned order and remand the matter to the Original Adjudicating Authority for fresh decision in the light of the law declared by Hon'ble Supreme Court in the above referred decision.

(Dictated and pronounced in Court)

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

Sd/-  
(Archana Wadhawa)  
Member (Judicial)

Ankit

प्रमाणित प्रति/Certified True Copy  
08/02/18

सहायक पंजीयन/Asstt. Registrar  
सी.ए.ए.ए., उपायुक्त एवं जिला  
अधीन अधीन(C.E.A.T.)  
30, एम.जी.मार्ग, अल्हाबाद-201001  
30 M.G. MARG, ALHABAD-201001

