CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL

SCO 147-148, SECTOR 17-C, CHANDIGARH – 160 017

COURT NO. I

Appeal No. ST/52553/2014-DB

(Application No. ST/EH/60006/2018)

Date of Hearing/ Decision : 07.03.2018

[Arising out of Order-in-Original No. OIO-20-ST-SRB-2014 dated 03.02.2014 passed by the Commissioner (Appeals) Central Excise & ST, New Delhi]

M/s. NHPC Limited : **Appellant**

vs.

Commissioner of Central Excise & ST, New Delhi : **Respondent**

Appearance:

Shri P.S. Agarwal, Representative of the Appellant(s)
Shri Satyapal, A.R. for the Respondent(s)

CORAM:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. B. Ravichandran, Member (Technical)

Final Order No. 60560/2018

Per : B. Ravichandran

The application is for early hearing of the appeal pending since 2014. Ld. Counsel appearing for the applicant submits that they have executed a composite work contract, in terms of the agreement with Govt. of Arunachal Pradesh. The period covered for taxability in the impugned proceedings spread over from October 2004 to March 2009. The dispute resulted in nondisbursement of amount by the Govt. of Arunachal Pradesh and the same could not be settled.

2. We have heard both sides and upon perusal of the record, both sides agreed that the decision of Hon'ble Supreme Court in ***CCE, Kerala vs. Larsen & Toubro Limited – 2015 (39) STR 913 (SC)*** will have application if the contract is composite in nature. As such, the contracts are liable to service tax only from 01.06.2007. Since the law laid down by the Hon'ble Supreme Court is subsequent to the impugned order, the matter requires re-examination with the connected supporting documents, after applying the said ratio to the present dispute.

3. Accordingly, without expressing any opinion on the merits of the case, we set-aside the impugned order and remanding the matter back to the original authority for fresh look on the dispute, especially in view of the decision of the Apex court cited above. The appellant shall be provided adequate opportunity to present their case before the decision is taken.

Appeal is allowed by way of remand. Miscellaneous application also stand disposed of.

(Order dictated and pronounced in the court)

(Justice Dr. Satish Chandra)
President

(B. Ravichandran)
Member (Technical)

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