CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH
CHENNAI

ST/EH/40167/2016 & ST/312/2011

[Arising out of Orders-in-Appeal No. 85/2011 dated 18.02.2011 passed by the Commissioner of Central Excise (Appeals), Madurai).

CCE & ST, Madurai Appellant

Versus

Shri G. Selvam Respondent

Appearance:

Shri K.P. Muralidharan, AC (AR)
For the Appellant

None
For the Respondent

CORAM :

Hon'ble Smt. Archana Wadhwa, Member (Judicial)
Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of Hearing/Decision: 17.04.2018

FINAL ORDER No. 41190/ 2018

Per: Archana Wadhwa

The Miscellaneous application for early hearing of the Revenue's appeal is filed against the order of the Commissioner (Appeals). Nobody appeared on behalf of the respondent.

2. On hearing the Ld. AR, Shri K.P. Muralidharan, AC, we note that the appeal stands filed by the Revenue against the order of the Commissioner (Appeals) vide which he has held that the works contracts are taxable only w.e.f. 01.07.2006 and has confirmed the demand for

the period subsequent to 01.07.2006 while dropping the demand for the post period.

3. We note that the issue is no more res *integra* and stands settled by the Hon'ble Supreme Court decision in the case of CCE, Kerala Vs. Larsen & Toubro Ltd. – 2015 (39) STR 913 (SC). In as much as only the said short issue is involved, we find no merit in the Revenue's appeal and accordingly, we reject the same.

4. The miscellaneous application for early hearing is allowed as also the Revenue's appeal is rejected.

(Order dictated and pronounced in the open court)

(MADHU MOHAN DAMODHAR)
Member (Technical)

(ARCHANA WADHWA)
Member (Judicial)

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