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

Appeal No.ST/364/2011

[Arising out of Order-in-Appeal No.12/2011 S.Tax/Ch.IV dt. 9.3.2011 passed by Commissioner of Central Excise, Chennai-IV]

Marimuthu Enterprises — Appellant

Versus

Commissioner of Central Excise,
Chennai-IV — Respondent

Appearance :

Shri M.A. Mudimannan, Advocate
For the Appellant

Shri K. Veerabhadra Reddy, JC (AR)
For the Respondent

CORAM :

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

Date of hearing / decision : 18.04.2018

FINAL ORDER No. 41197 / 2018

Per Archana Wadhwa

Ld. Advocate appearing for the appellant submits that they had taken as a specific plea before the authorities below that in as much as their principal contractor has paid the entire service tax on the full value, no further liability would raise against them as a sub-contractor. For the said purpose, he prays for setting aside the order and remanding the matter back to the original adjudicating authority.

2. We agree with the Ld. Advocate that the said factor is required to be taken into consideration after verification of their claim, for which purpose the matter needs a remand. We accordingly set aside the impugned order and remand the matter to the original adjudicating authority.

3. Further, another issue has arisen i.e. whether appellant being an individual was under an obligation to pay service tax on man power supply service. In as much as the matter is being remanded, we leave the said issue to be re-decided by the original adjudicating authority in view of the various precedent decisions of the higher courts.

(dictated and pronounced in court)

(Madhu Mohan Damodhar) **Member (Technical)**	**(Archana Wadhwa)** **Member (Judicial)**

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