IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
SOUTH ZONAL BENCH AT CHENNAI
Court : DB- B1

Appeal No. ST/351/2010

(Arising out of Order-in-Appeal No. 128/2008 (MST) dated 17.03.2010 passed by the Commissioner of Service Tax, Chennai).

M/s. Ceebros Developers : Appellant

Vs.

CCE & ST, Chennai : Respondent

Appearance

Shri S. Ramachandran Rao, Consultant,
for the Appellant

Shri S. Govindarajan, AC (AR)
for the Respondent

CORAM :

Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)
Hon'ble Shri P. Dinesha, Member (Judicial)

Date of Hearing/Decision: **03.01.2019**

FINAL ORDER No. **40009/2019**

Per Madhu Mohan Damodhar

After hearing both the sides, we find that the issue in dispute concerns adjustment of an amount of Rs. 3,85,804/- out of a proposed total liability of service tax of Rs. 7,57,654/- for the month of October, 2006, being demanded on corpus fund. A SCN dated 10.03.2008 was issued along with interest and a imposition of penalty on the ground that the tax liability on such corpus fund has been decided and confirmed by the Jt.

Commissioner vide his order No.179/2007 dated 31.07.2007, and that the appeal filed against the said order was pending with the Commissioner (Appeals).

2. Ld. Consultant, Shri S. Ramachandran Rao submits that the impugned issue has already been decided in their favour in appeal No. ST/591/2009 vide Final order No. 41552/2017 dated 09.08.2017. We find that the consultant is correct in his assertion. The Tribunal in the said final order had held that the entire demand is unsustainable. This being so, the demand in this appeal will also not survive and hence the impugned order is set aside and the appeal is allowed with consequential benefits, if any, as per law.

(Order dictated and pronounced in the open Court)

(P.DINESHA)
MEMBER (JUDICIAL)

(MADHU MOHAN DAMODHAR)
MEMBER (TECHNICAL)

BB