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

ST/41291 – 41293/2017

(Arising out of Order-in-Appeal No. 92-93/2017 dated 17.03.2017 passed by the Commissioner of Service Tax (Appeals-II), Chennai).

M/s. Sundaram-Clayton Ltd. Appellant

Vs.

CST, Chennai-II Respondent

Appearance

Shri G. Viswanathan, Advocate
for the appellant

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

CORAM :

Hon'ble Smt. ARCHANA WADHWA, JUDICIAL MEMBER

Date of Hearing/Decision: **02.08.2017**

FINAL ORDER No. 41382-41384/**2017**

After hearing both sides, I find that Cenvat Credit stands denied to the appellants in respect of number of services. Ld. Advocate appearing on behalf of the appellants placed decisions showing that most of the services are covered as cenvatable inputs by precedent decisions of the Tribunal. In as much as number of services are involved and each and every service has to be examined, I deem it fit to set aside the impugned orders and remand the matter to the original adjudicating authority for fresh decision, in the light of the

Tribunal's precedent decisions, which would be placed before him by the appellants. Needless to say that an opportunity of hearing would be given to the assessee so as to place his defense before the authorities. All the issues are kept open.

2. In view of the above, impugned orders are set aside and all the appeals are allowed by way of remand.

(Order dictated and pronounced in the open Court)

2/8/17.

(ARCHANA WADHWA)
JUDICIAL MEMBER

BB

Customs, Excise & Service Tax Appellate Tribunal

सत्यमेव जयते

प्रमाणित प्रति/Certified True Copy

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