

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

ST/278/2008

(Arising out of Order-in-Appeal No. 02/2008 (ST) dated 26.08.2008 passed by the Commissioner of Central Excise (Appeals), Madurai)

AR. A.S. Arumugasamy Nadar & Co.

: Appellant

Vs.

CCE & ST, Madurai

: Respondent

Appearance

Shri M.A. Mudimannan, Advocate,
for the appellants

Shri K.P. Muralidharan, AC (AR)
for the Respondent.

CORAM :

Hon'ble Ms. Sulekha Beevi, Member (Judicial)
Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of Hearing/Decision: **10.08.2017**

FINAL ORDER No. 41200 /2017

Per Bench

The issue involved in this appeal is demand of service tax on GTA Services.

2. At the time of hearing, Ld. Counsel Shri M.A. Mudimannan appearing on behalf of the appellant submitted that the appellant does not contest the liability of pay service tax but request only for

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the benefit of abatement in terms of Notification No. 32/2004-ST dated 03.12.2004. He submitted that the appellant is ready to furnish the relevant documents before the adjudicating authority and therefore the matter may be remanded for considering the benefit of abatement.

3. Ld. AR, Shri K.P. Muralidharan, AC, reiterated the findings in the impugned order.

4. In the submissions made by both sides, we are of the considered opinion that the appellant has to be given a chance to furnish the relevant documents in order to be eligible for the benefit of Notification No. 32/2004-ST dated 03.12.2004. Since the appellant does not contest the liability, the matter is remanded to the adjudicating authority who shall give sufficient opportunity to the appellant to furnish the documents in regard to eligibility of abatement and also consider such eligibility. The appeal is allowed by way of remand.

(Operative part of the Order pronounced in the open Court)

(MADHU MOHAN DAMODHAR)
MEMBER (TECHNICAL)

(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)

BB



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