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

ST/534/2009

(Arising out of Order-in-Original No.3/2009 (Commr.) dated 7.8.2009 passed by the Commissioner of Central Excise & Service Tax, Coimbatore)

M/s.Sana Engineering Co. Appellant

Vs.

CCE, Coimbatore Respondent

Appearance

None for the Appellant
Shri S. Govindarajan, AC (AR) for the Respondent

CORAM

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

Date of Hearing / Decision: **09.08.2017**

Final Order No. 41554/2017

Per Bench

The appellants are engaged in the business of providing cranes on hire/rental basis to their customers under the category of Erection and Commissioning or Installation Services. The period involved in from 1.7.3003 to 27.7.2005.

2. None present for the appellant despite issue of notice nor is there any request for adjournment. Heard the learned AR for Revenue.

3. Undisputedly, the period involved is prior to 1.6.2007 and the issue whether composite contracts namely, Erection and Commissioning or Installation Services or Works Contract prior to 1.6.2007 is liable to service tax has been settled by the Hon'ble Supreme Court in the case of Larsen & Toubro Ltd. – 2015 (39) STR 390 (SC) in favour of the assessee. Following the same, we hold that the demand is unsustainable. The impugned order is set aside and the appeal is allowed with consequential relief if any.

(Operative portion of the order was pronounced in open court)

(**Madhu Mohan Damodhar**)
Member (Technical)

(**SULEKHA BEEVI C.S.**)
Member (Judicial)

Rex

Customs, Excise & Service Tax Appellate Tribunal

प्रमाणित प्रति / Certified True Copy
30/8
सहायक पंजीकार / Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकरण / (CESTAT)
चेन्नै / Chennai