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

ST/586/2009

(Arising out of Order-in-Appeal No.44/2009 (M-ST) dated 24.8.2009 passed by the Commissioner of Central Excise (Appeals), Chennai)

M/s. Narendra Properties Ltd. Appellant

Vs.

Commissioner of Service Tax, Chennai Respondent

Appearance

Shri N.K. Bharath Kumar, CA 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: **10.08.2017**

Final Order No. 41644/2017

Per Bench

The appellants are engaged in construction of residential complex and was registered with the Service Tax Department. On specific intelligence, it was noticed that the appellant was not discharging the service tax liability and therefore show cause notice was issued demanding service tax along with interest and also for imposing penalty. After due process of law, the original authority confirmed the demand along with interest and also imposed penalties under sections 76, 77 and

78 of the Finance Act, 1994. On appeal, the Commissioner (Appeals) upheld the same. Hence this appeal.

2. After hearing both sides we find that the period involved in the case is from 16.6.2005 to 31.3.2006. That the issue being a works contract whether subject to service tax prior to 1.6.2007 has been settled by the judgment of the Hon'ble Supreme Court in the case of Commissioner Vs. Larsen & Toubro Ltd. – 2015 (39) STR 390 (SC). We also that the coordinate Bench in the case of CCL Products (India) Ltd. Vs. Commissioner of Central Excise, Guntur – 2017 (48) STR 50 (Tri. – Hyd.), in a similar matter had set aside the demand relying upon the judgment of the Hon'ble Supreme Court on identical set of facts.

3. 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)

Sulekha Beevi

(Madhu Mohan Damodhar)
Member (Technical)

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

Rex

Customs, Excise & Service Tax Appellate Tribunal

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