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

ST/00063/2006

[Arising out of Order-in-Appeal No.160/2005 –(TRY)(ADK), dated 25.10.2005 passed by the Commissioner of Central Excise (Appeals), Tiruchirapalli]

COMMISSIONER OF CENTRAL EXCISE, TIRUCHIRAPALLI — APPELLANT

Versus

M/s. INDIA CEMENTS LTD. — RESPONDENT

Appearance:

For the Appellant — Shri S. Govindarajan, AC (AR)
For the Respondent — Shri S.Muthuvenkataraman, Adv. AC (AR)

CORAM:

Hon'ble Shri D.N. Panda, Judicial Member
Hon'be Shri Madhu Mohan Damodhar, Technical Member

Date of hearing/decision **23-03-2017**

FINAL ORDER NO. 40598/2017

Per D.N. Panda:

The matter relating to taxability of GTA service, having reached to finality, without that being pending at any stage following the doctrine of finality, as has been held by the appellate commissioner, following the judgment of the apex court in the case of *Commissioner of Central Excise, Meerut-II Vs L.H. Sugar Factories Ltd*, reported in *2006(3) S.T.R. 715 (S.C.)*, Revenue appeal is dismissed.

(Dictated and pronounced in open court)

04/04/2017

(MADHU MOHAN DAMODHAR)
TECHNICAL MEMBER

3/4/2017

(D.N. PANDA)
JUDICIAL MEMBER

ksr

प्रमाणित प्रति/Certified True Copy
19/4
सहायक पंजीकार/Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर अपील अधिकरण/(CESTAT)
चेन्नै/Chennai

Customs, Excise & Service Tax Appellate Tribunal