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

ST/173/2009

(Arising out of Order-in-Appeal No.11/2009-ST (SLM) dated 21.1.2009 passed by the Commissioner of Central Excise (Appeals), Salem)

Smt. A. Manimegalai Appellant

Vs.

CCE, Salem Respondent

Appearance

Smt. S. Sridevi, Advocate for the Appellant
Shri A. Cletus, Addl. Commissioner (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: **17.07.2017**

Final Order No. 41224/2017

Per Bench

The issue involved in the above appeal is whether the appellant is liable to pay service tax on tour operator service for the period 2000 – 2004.

2. At the time of hearing, the learned counsel Ms. Sridevi appearing on behalf of the appellant submitted that vide Notification No. 20/2009-ST dated 7.7.2009, the subject

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services have been granted exemption retrospectively with effect from 1.4.2000.

3. The learned AR Shri A. Cletus reiterated the findings in the impugned order.

4. The learned counsel for the appellant has brought to our notice that vide Notification No. 20/2009-ST dated 7.7.2009, the tour operators' servicesare granted exemption from levy of service tax retrospectively with effect from 1.4.2000 and in the appellant's case as reported in 2014 (33) STR 412 (Tri. – Chennai), the Tribunal has set aside the demand.

5. Following the same, we hold that the impugned order is not sustainable and therefore set aside. 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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