

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

ST/463/2009

(Arising out of Order-in-Original No.19/2009 dated 17.06.2009 passed by the Commissioner of Service Tax, Chennai)

M/s.ETA Engineering Private Ltd

Appellant

Vs

The Commissioner of Service Tax, Chennai

Respondent

Appearance

Ms.Minchu Punnoose, Advocate
 Shri.K.P.Muralidharan (AC) AR

For the Appellant
 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 : **08.08.2017**

FINAL. ORDER No. 41658/2017

Per Bench

The issue involved in the above case is the demand of service tax raised under the category of Commercial and Industrial Construction Services.

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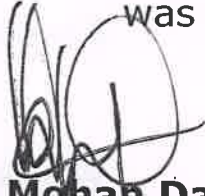


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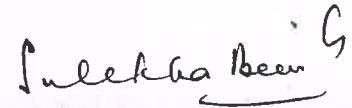
2. At the time of hearing, the Ld.Counsel, Ms.Minchu Mariam Punnoose appearing on behalf of appellant submitted that the period involved is prior to 1.6.2007 and is covered by the judgement in the case of 'M/s.Larsen & Toubro Vs CCE & Customs, Kerala, 2015 (39) STR 913 (SC).'

3. Following the same, we hold that the demand is unsustainable. The impugned order is set aside. The appeal is allowed with consequential reliefs, if any.

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



(Madhu Mohan Damodhar)
Member (Technical)



(Sulekha Beevi C.S.)
Member (Judicial)

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अपील अधिकरण / (CESTAT)
चेन्नै / Chennai