CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

SOUTH ZONAL BENCH

CHENNAI

ST/477/2009

(Arising out of Order-in-Appeal No.104/2009 SLM ST dated 30.06.02009 passed by the Commissioner of Customs and Central Excise (Appeals), Salem)

M/s.Raaj Associates — Appellant

Vs

Commissioner of Central Excise, Salem — Respondent

Appearance

Ms.Naveena.D, Advocate — For the Appellant
Shri.B.Balamurugan, 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 : **08.08.2017**

FINAL ORDER No. 41659/2017

Per Bench

The issue involved in the appeal is whether the demand raised under Commercial or Industrial Construction Services is sustainable for the period prior to 1.6.2007.

Customs, Excise & Service Tax Appellate Tribunal

2. The issue stands settled by the judgement in the case of Commissioner Vs Larsen & Toubro Ltd 2015 (39) S.T.R.913 (S.C.). 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)

Sulekha Beevi

(Madhu Mohan Damodhar)
Member (Technical)

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

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Customs, Excise & Service Tax Appellate Tribunal

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अपील अधिकरण/(CESTAT)
चेन्नै/Chennai