

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 30.06.2009 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
 Shri.B.Balamurugan, 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. 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.

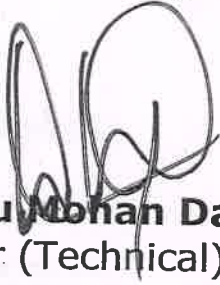
[Handwritten signature]



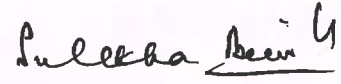
[Handwritten mark]

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)



(Madhu Mohan Damodhar)
Member (Technical)



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

cl 1



भाणित प्रति / Certified True Copy

 सहायक नंजीकार / Asst. Registrar
 सीमाशुल्क उत्पादशुल्क एवं सेवा कर
 अपील अधिकरण / (CESTAT)
 चेन्नई / Chennai