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

Appeal No. ST/346/2011

(Arising out of Order-in-Original No. 5/2011 dated 18.3.2011 passed by the Commissioner of Central Excise, Chennai – I)

M/s. Venus Engineers — Appellant

Vs.

Commissioner of Service Tax, Chennai — Respondent

Appearance

Shri P. Ravindran, Advocate for the Appellant
Shri K. P. Muralidharan, AC (AR) for the Respondent

CORAM

Hon'ble Smt. Archana Wadhwa, Member (Judicial)
Hon'ble Shri B. Ravichandran, Member (Technical)

Date of Hearing / Decision: **22.12.2017**

Final Order No. 43435/2017

Per Smt. Archana Wadhwa

The issue involved in the present appeal is whether the appellant is liable to service tax under Commercial or Industrial Construction Service for the period prior to 1.6.2007, when subsequent to the said period, they have discharged their duty liability under the category of works contract.

2. We find that the said issue stands decided by the Hon'ble Supreme Court in the case of Commissioner Vs. Larsen & Toubro Ltd. – 2015 (39) STR 390 (SC). The applicability of the said decision to the facts of the present case is required to be

Customs, Excise & Service Tax Appellate Tribunal examined for which purpose we set aside the impugned order and remand the matter to the original adjudicating authority for doing the needful. Needless to say that the appellant would be given an opportunity to put forth their case.

(Dictated and pronounced in open court)

22/12/17.

(B. RAVICHANDRAN)
Member (Technical)

(ARCHANA WADHWA)
Member (Judicial)

Rex

Customs, Excise & Service Tax Appellate Tribunal

प्रमाणित प्रति/Certified True Copy
K.S. Ramesh
26/02/18
सहायक पंजीकार/Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर अपील अधिकारी/(CESTAT)
चेन्नै/CHENNAI