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

ST/148/2011

(Arising out of Order-in-Appeal No. 04/2011-ST dated 03.01.2011 passed by the Commissioner of Central Excise (Appeals), Coimbatore).

M/s. Sri Ranga Company — Appellant

Vs.

CCE & ST, Coimbatore — Respondent

Appearance

Shri R. Arumugam, Consultant,
for the appellant

Shri K. Veerabhadra Reddy, JC (AR)
for the Respondents

CORAM :

Hon'ble Smt. ARCHANA WADHWA, JUDICIAL MEMBER
Hon'ble Shri B. RAVICHANDRAN, TECHNICAL MEMBR

Date of Hearing/Decision: **21.12.2017**

FINAL ORDER No. 43442/**2017**

Per: Archana Wadhwa

Both sides agree that the issue involved in the present appeal is required to be decided afresh in the light of the law laid down by the Hon'ble Supreme Court in the case of Larson & Toubro Ltd. - 2015 (39) STR 913 (S.C), which is to the effect that the services of Works Contract are not taxable prior to 01.06.2007. In view of the above, we set aside the impugned order of the adjudicating authority. It is made clear that all other issues are kept open for re-decision by the adjudicating authority and the appellants are at liberty to assail the other issues before him, for which they would be given an opportunity to defend their case.

2. Thus, the appeal is allowed by way of remand.

(Order dictated and pronounced in the open Court on)

(B. RAVICHANDRAN) 22/12/17.
TECHNICAL MEMBER

(ARCHANA WADHWA)
JUDICIAL MEMBER

BB

Customs, Excise & Service Tax Appellate Tribunal

प्रमाणित प्रति / CERTIFIED TRUE COPY
JC. S. Ramesh
27/02/18
सहायक पंजीकार / Assistant Registrar
सीमा शुल्क, उत्पाद शुल्क एवं सेवा कर अपीलीय अधिकरण,
चेन्नई / CESTAT, CHENNAI - 600 006.