

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

ST/60/2011 & ST/CO/7/2011

(Arising out of Order-in-Appeal No. 532/2010 dated 16.11.2010 passed by the Commissioner of Central Excise (Appeals), Madurai).

CCE, Tirunelveli

Appellant

Vs.

M/s. Maruthupandian Constructions

Respondent

Appearance

Shri Arul C. Durairaj, Supdt., (AR),
for the Appellant

Shri S. Ramachandran, Consultant
for the Respondent

CORAM :

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

Date of Hearing/Decision: **20.12.2017**

FINAL ORDER No. 43448 /2017

Per: B. Ravichandran

The Revenue is in appeal against the order dated 16.11.2010 of the Commissioner (Appeals), Madurai. The grievance of the Revenue is that by the finding of the lower authority that the respondent is not liable to tax based on the clarification dated 23.08.2007 issued by the Board and based on the ratio of the

Navil



Hon'ble Apex Court in *Suchitra Components Ltd. Vs. CCE, Guntur* - 2008 (11) STR 430 (SC).

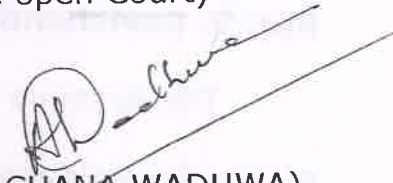
2. We have heard the Ld. AR and Ld. Consultant Shri S. Ramachandran, appeared on behalf of the respondent.

3. We note that the respondents are engaged in providing part of composite work contract and the period involved is 10.09.2004 to 22.08.2007. Apart from the fact that such composite work contract was not liable to service tax for the period prior to 01.06.2007, in view of the Hon'ble Supreme Court decision in the case of *Commissioner Vs. Larsen & Toubro Ltd.* - 2015 (39) STR 913 (S.C), We also note that the impugned order is correct in holding in favour of the assessee on limitation. Accordingly, we find no merit in the present appeal by the Revenue. The same is dismissed.

4. The cross-objection is in the nature of written submissions, which is also disposed of accordingly.

(Order dictated and pronounced in the open Court)


(B. RAVICHANDRAN)
TECHNICAL MEMBER


(ARCHANA WADHWA)
JUDICIAL MEMBER

BB



प्रमाणित प्रति / Certified True Copy
27.10.2018
सहायक पंजीकार / Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकारी / (CESTAT)
चेन्नै / CHENNAI