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

ST/42/2011

(Arising out of Order-in-Appeal No. 472/2010 dated 25.10.2010 passed by the Commissioner of Central Excise (Appeals), Madurai).

M/s. Deccan Printers — Appellant

Vs.

CCE, & ST, Madurai — Respondent

Appearance

None
for the Appellant

Shri P. Arul, AC (AR),
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. 43460 **/2017**

Per: B. Ravichandran

When the case is called none appeared on behalf off the appellants. Upon hearing the LD. AR for Revenue and perusal of the appeal records, we proceed to decide the appeal.

2. The appellant was held liable for service tax on reverse charge basis for GTA services availed by them. The lower authority

Customs, Excise & Service Tax Appellate Tribunal held that the appellants are liable to pay service tax for the period 01.04.2005 to 31.03.2008 and as a recipient of service they are not eligible for the SSI exemption based on threshold turnover. He also held against the appellants on the question of limitation.

3. Upon hearing the Ld. AR and also on perusal of the appeal records, we note that the appellant's eligibility of SSI exemption is to be governed by Notification No. 6/2005-ST dated 01.03.2005. We note that there is no sustainable ground for invoking extended period except the recording by the lower authority that neither ST-3 was filed nor the tax was paid in time. This cannot establish a case of willful mis-statement, suppression of facts with intend to evade payment of service tax. Since the appellant is called upon to pay service tax as a deemed service provider on reverse charge basis, the demand for extended period cannot be sustainable.

4. On examining the impugned order, we find that there is a wrong appreciation of legal provisions on limitation and as such the same is liable to be set aside on this ground. We order so. The appeal is allowed for demand on extended period.

(Order dictated and pronounced in the open Court)

(B. RAVICHANDRAN) 22/11/8
TECHNICAL MEMBER

(ARCHANA WADHWA)
JUDICIAL MEMBER

BB

Customs, Excise & Service Tax Appellate Tribunal

प्रमाणित प्रति/Certified True Copy
28/12/18
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