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

ST/48/2011

(Arising out of Order-in-Appeal No. 192/2010 (ST) dated 02.11.2010 passed by the Commissioner of Central Excise (Appeals), Trichy).

M/s. Muthu Construction — Appellant

Vs.

CCE, & ST, Trichy — Respondent

Appearance

Ms. Ganduja Crishnan, Advocate
for the Appellant

Shri Arul C. Durairaj, Supdt., (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. 43470 **/2017**

Per: Archana Wadhwa

The short issue involved in the present appeal is as to whether the confirmation of demand under the category of 'Commercial or Industrial Construction Service' for the period prior to 01.06.2007, where the appellant was admittedly providing services under the 'Works Contract' is sustainable or not.

2. We find that the period involved is 2004-2006 and the works contract was introduced in the statute book w.e.f. 01.06.2007. That such works contract are not taxable prior to the said date stands decided by the Hon'ble Supreme Court in the case of Commissioner Vs. Larson & Toubro Ltd. – 2015 (39) STR 913 (SC), which stands followed by the Tribunal in a number of identical cases.

3. In view of the above, we set aside the impugned order and allow the appeal with consequential relief to the appellants.

(Order dictated and pronounced in the open Court)

(B. RAVICHANDRAN)	(ARCHANA WADHWA)
TECHNICAL MEMBER	JUDICIAL MEMBER

BB

Customs, Excise & Service Tax Appellate Tribunal

सत्यमेव जयते

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27/02/18

सहायक पंजीकार / Assistant Registrar
सीमा शुल्क, उत्पाद शुल्क एवं सेवा कर अपीलीय अधिकरण,
चेन्नई / CESTAT, CHENNAI - 600 006.