

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

**ST/203/2009**

(Arising out of Order-in-Original No. 62/2008 dated 23.12.2008 passed by the Commissioner of Service Tax, Chennai)

M/s. Shreyans Builders

Appellant

Vs.

Commissioner of Service Tax, Chennai

Respondent

Appearance

Shri J. Shankar Raman, Advocate for the Appellant  
Shri S. Govindarajan, AC (AR) for the Respondent

CORAM

Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)  
Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of Hearing / Decision: **01.09.2017**

Final Order No. 4193A/2017

**Per Bench**

The appellants are engaged in construction of commercial projects in Chennai city and are registered under the category of 'Construction of Industrial or Commercial Complex Services'. On specific intelligence, it was noticed that the appellant was not discharging the service tax liability and therefore show cause notice was issued demanding service tax along with interest and also for imposing penalty. After due process of



law, the adjudicating authority confirmed the demand along with interest and also imposed penalty under section 78. Hence this appeal.

2. After hearing both sides we find that the period involved in the case is from 10.9.2004 to 31.3.2007. That the issue being a works contract whether subject to service tax prior to 1.6.2007 has been settled by the judgment of the Hon'ble Supreme Court in the case of Commissioner Vs. Larsen & Toubro Ltd. – 2015 (39) STR 390 (SC). We also note that the coordinate Bench in the case of CCL Products (India) Ltd. Vs. Commissioner of Central Excise, Guntur – 2017 (48) STR 50 (Tri. – Hyd.), in a similar matter had set aside the demand relying upon the judgment of the Hon'ble Supreme Court on identical set of facts.

3. Following the same, we hold that the demand is unsustainable. The impugned order is set aside and the appeal is allowed with consequential relief if any.

(Operative portion of the order was pronounced in open court)



**(Madhu Mohan Damodhar)**  
Member (Technical)



**(Sulekha Beevi C.S.)**  
Member (Judicial)

Rex



प्रमाणित प्रति / Certified True Copy

  
सहायक पंजीकार / Asst. Registrar  
सीमाशुल्क उत्पादशुल्क एवं सेवा कर  
अपील अधिकरण / (CESTAT)  
चेन्नई / Chennai