CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL CHENNAI

REGIONAL BENCH – COURT NO. III

Service Tax Miscellaneous Application (EH) No.40285 of 2021
(on behalf of Appellant)

and

Service Tax Appeal No.42398 of 2016

(Arising out of Order-in-Appeal No.110/2016 dated 23.09.2016 passed by Commissioner of Central Excise (Appeals-I), Coimbatore at Madurai]

M/s.BETA Enterprises **Appellant**
Kamalathoppu Street,
North Veli Street,
Madurai 625 001.

VERSUS

The Commissioner of GST & Central Excise, **Respondent**
Madurai Central Excise Commissionerate,
Central Revenue Building
No.4, Lal Bahadur Road, Bibikulam,
Madurai 625 002.

APPEARANCE :

Shri V.S. Manoj, Advocate
For the Appellant

Shri Vikas Jhajharia, Assistant Commissioner (Authorized Representative)
For the Respondent

CORAM : HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER(TECHNICAL)

DATE OF HEARING : 22.10.2021
DATE OF DECISION : 22.10.2021

PER : RAMESH NAIR

FINAL ORDER No. 42419 / 2021

In this appeal, the issue involved is as to whether the independent contractor carrying out the manufacturing activity in the premises of the service recipient would amount to supply of man power and recruitment services.

2. Shri N. Viswanathan, Learned Counsel appearing for the appellants submits that appeal itself can be disposed off as the issue is squarely covered by this Tribunal's judgment in the following cases :

1) Final order Nos.40359-40367/2019 dated 19.02.2019 in the case of *G. Ramakrishnan & Others Vs CCE & ST Madurai*.

2) Final Order Nos.41762-41771/2021 dated 23.08.2021 in the case of *Arul Prakasam Vs CGST & CE Madurai.*

3) Final Order Nos.41888-41889/2021 dated 26.08.2021 in the case of *K. Balakrishnan and other Vs CGST & CE, Madurai*

3. Shri Arul C. Durairaj, Superintendent (Authorized Representative) appearing on behalf of Revenue reiterates the findings in the impugned order.

4. We have considered the submissions made by both sides and on perusal of records, we find that the issue has already been decided by this Tribunal vide the orders cited above. Accordingly, the issue is no

longer *res integra*. Following the above orders of this Tribunal, the impugned order is not sustainable and same is set aside. Appeal is allowed. EH application also stand disposed of accordingly.

(dictated and pronounced in court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

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