CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL CHENNAI

REGIONAL BENCH – COURT NO. III

Service Tax Miscellaneous Application (EH) No.40281 of 2021
(on behalf of Appellant)

and

Service Tax Appeal No.41816 of 2015

(Arising out of Order-in-Appeal No.044-047/2015 dated 18.05.2015 passed by Commissioner of Central Excise (Appeals-I), Coimbatore at Madurai]

R.Pandi, **Appellant**
Door No.57/7, Ramalinga Nagar,
HMS Colony,
Madurai 625 016.

VERSUS

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

WITH

(I) Service Tax Miscellaneous Application (EH) No.40282 of 2021 in Service Tax Appeal No.41817 of 2015 (M.G.Kumaran Vs CGST & CE Madurai)
(II) Service Tax Miscellaneous Application (EH) No.40283 of 2021 in Service Tax Appeal No.41818 of 2015 (K. Rajagopal Vs CGST & CE Madurai)
(III) Service Tax Miscellaneous Application (EH) No.40284 of 2021 in Service Tax Appeal No.41819 of 2015 (S. Chellaiah Vs CGST & CE Madurai)
(Arising out of Order-in-Appeal No.044-047/2015 dated 18.05.2015 passed by Commissioner of Central Excise (Appeals-I), Coimbatore at Madurai]

APPEARANCE :

Shri N. Viswanathan, Advocate
For the Appellant

Shri Arul C. Durairaj, Superintendent (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

FINAL ORDER Nos. 42420-42423 / 2021

PER : RAMESH NAIR

In these appeals, a common issue is involved 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 appeals themselves 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 orders.

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 orders are not sustainable and same are set aside. Appeals are allowed. EH applications also stand disposed of accordingly.

(dictated and pronounced in court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

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