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

ST/00077/2008

[Arising out of Order-in-Original No.05/2008, dated 08.01.2008 passed by the Commissioner of Service Tax, Chennai]

M/s. JAIN HOUSING & CONSTRUCTIONS LTD. APPELLANT

Versus

COMMISSIONER OF SERVICE TAX, CHENNAI RESPONDENT

ST/00078/2008

[Arising out of Order-in-Original No.06/2008, dated 09.01.2008 passed by the Commissioner of Service Tax, Chennai]

M/s. JAIN HOUSING APPELLANT

Versus

COMMISSIONER OF SERVICE TAX, CHENNAI RESPONDENT

Appearance:

For the Appellant Shri V.S. Manoj,
For the Respondent Shri A. Cletus, ADC (AR)

CORAM:

Hon'ble Shri D.N. Panda, Judicial Member
Hon'be Shri Madhu Mohan Damodhar, Technical Member

Date of hearing/decision **06-03-2017**

FINAL ORDER NOs. 40450 – 40451/2017

Per D.N. Panda:

Para 28 of the adjudication order reveals that appellant was executor of Works Contract entering into agreement with its clients for undertaking construction. The period involved in this appeal is 16.06.2005 to 31.03.2006. In absence of statutory mandate to tax Works Contracts' prior to 01.06.2007, apex court in the case of *Commissioner of Central Excise & Customs, Kerala Vs Larsen & Toubro*

Ltd. reported in *2015 (39) S.T.R.913 (S.C.)* held that there shall not be levy of service tax in respect of such services provided prior to the above period. Accordingly both the appeals are allowed setting aside the impugned order.

(Dictated and pronounced in open court)

09/03/2017

(MADHU MOHAN DAMODHAR)
TECHNICAL MEMBER

8/3/2017

(D.N. PANDA)
JUDICIAL MEMBER

ksr

Customs, Excise & Service Tax Appellate Tribunal

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सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/(CESTAT)
चेन्नै/Chennai