

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

ST/00115/2008

[Arising out of Order-in-,Appeal No.11/2008 – (SLM) (ST), dated 10.03.2008
passed by the Commissioner of Central Excise (Appeals), Salem]

M/s. PARANTHAMAN SPINNING & WEAVING APPELLANT
MILLS PVT. LTD.

Versus

COMMISSIONER OF CENTRAL EXCISE, SALEM RESPONDENT

ST/00399/2011

[Arising out of Order-in-,Appeal No.144/2010 S.T. [SLM], dated 15.12.2010
passed by the Commissioner of Central Excise (Appeals), Salem]

M/s. PARANTHAMAN SPINNING & WEAVING APPELLANT
MILLS PVT. LTD.

Versus

COMMISSIONER OF CENTRAL EXCISE, SALEM RESPONDENT

Appearance:

For the Appellant Shri T.R. Ramesh, Adv.
For the Respondent Shri L. Paneerselvam, AC (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 NO. 40453- 40454/2017

Per D.N. Panda:

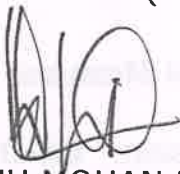
Although, Revenue brought the appellant in the taxing entry
65(105)(zzh) of the Finance Act, 1994 read with definition of Technical
Services appearing under section 65 (106) thereof, the show-cause
notice does not whisper as to what was the service provided by the



appellant. Unless, the nature of service is brought to the show-cause notice, the notice does get an opportunity of defence. The notice dated 03.08.2006 has only depicted the law and not at all as to what was the services provided by the appellant. That demonstrates that there is no basis in show-cause notice to proceed for adjudication against appellant. This reason alone is enough to grant relief to appellant following the ratio laid down in the following cases:

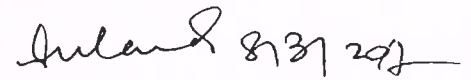
- (i) *Commissioner of Central Excise, Bangalore Vs Brindavan Beverages (P) Ltd.* reported in 2007 (213) E.L.T. 487 (S.C.).
 - (ii) *Commissioner of Central Excise, Nagpur Vs Ballarpur Industries Ltd.* reported in 2007 (215) E.L.T. 489 (S.C.).
 - (iii) *Precision Rubber Industries (P) Ltd. Vs Commissioner of Central Excise, Mumbai* reported in 2016 (334) E.L.T. 577 (S.C.).
 - (iv) *Commissioner Vs Roy Francies* reported in 2008 (232) E.L.T. A.27 (S.C.).
2. In the result, appeal is allowed.

(Dictated and pronounced in open court)



(MADHU MOHAN DAMODHAR)
TECHNICAL MEMBER

09⁰³/₂₀₁₇



(D.N. PANDA)
JUDICIAL MEMBER

ksr



प्रमाणित प्रति / Certified True Copy

सहायक पंजीकार / Asst. Registrar
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