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

ST/89 to 91/2009

(Arising out of Orders-in-Appeal No.48 & 49/2008 dated 16.9.2008 and Order-in-Appeal No. 61/2008 dated21.11.2008 passed by the Commissioner of Central Excise (Appeals), Chennai)

M/s. Build Craft Interior Pvt. Ltd.
M/s. Build Craft
M/s. V.M. Build Craft Interior Pvt. Ltd. Appellants

Vs.

Commissioner of Service Tax, Chennai Respondent

Appearance

Ms. Radhika Chandrasekar, Advocate for the Appellant
Shri K.P. Muralidharan, 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: **21.08.2017**

Final Order Nos. 41756 - 41758/2017

Per Bench

The appellants are engaged in execution of works contract. The demand is raised by the department alleging that the appellant is rendering completion and finishing services and is not eligible for the abatement of 67% in terms of Notification No. 1/2004.

Customs, Excise & Service Tax Appellate Tribunal

2. At the time of hearing, learned counsel Ms. Radhika Chandrasekar submitted that the period involved is from June 2005 to March 2006 and being works contract service, the said services are not subject to levy of service tax in terms of the decision laid in the case of Commissioner of Central Excise, Kerala Vs. Larsen & Toubro – 2015 (39) ELT 913 (SC).

3. Following the same we find that the demand is unsustainable and the appeals are allowed with consequential relief, if any.

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

Sulekha Beevi

(Madhu Mohan Damodhar)
Member (Technical)

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

Rex

Customs, Excise & Service Tax Appellate Tribunal

प्रमाणित प्रति / Certified True Copy

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सहायक पंजीकार / Asst. Registrar
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चेन्नै / CHENNAI