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

ST/81/2008

(Arising out of Order-in-Appeal No.6/2008 (SLM) (ST) dated 26.2.2008 passed by the Commissioner of Central Excise (Appeals), Salem)

P. Chandran Appellant

Vs.

Commissioner of Central Excise, Salem Respondent

Appearance

Ms. Vishnu Priya, Advocate for the Appellant
Shri A. Cletus, Addl. Commissioner (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 No. 41763/2017

Per Bench

The appellant is an independent civil engineering contractor and is an assessee with the Service Tax Department. The appellant was undertaking civil construction activities with the following mills, namely M/s. Sambandam Spinning Mills, Unit I, Unit II, M/s. Shiva Textiles Ltd. M/s.Kandagiri Spinning Mills Ltd. Unit I, Unit II,M/s. Soornalakshmi Spinning Mills Ltd. The appellant was undertaking construction activities for M/s. Sambandam

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Spinning Mills, Unit I, M/s. Sambandam Shiva Textiles Ltd. and M/s. Kandagiri Spinning Mills, Unit I well prior to the imposition of service tax on construction service under the Finance Act, 1994.

2. After hearing both sides we find that the period involved in the case is from 9/2004 to 9/2005. That the issue being a works contract whether subject to service tax prior to 1.6.2007 has been settled by the judgment of the Hon'ble Supreme Court in the case of Commissioner Vs. Larsen & Toubro Ltd. – 2015 (39) STR 390 (SC). We also that the coordinate Bench in the case of CCL Products (India) Ltd. Vs. Commissioner of Central Excise, Guntur – 2017 (48) STR 50 (Tri. – Hyd.), in a similar matter had set aside the demand relying upon the judgment of the Hon'ble Supreme Court on identical set of facts.

3. Following the same, we hold that the demand is unsustainable. The impugned order is set aside and the appeal is allowed with consequential relief if any.

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

(Madhu Mohan Damodhar)
Member (Technical)

(SULEKHA BEEVI C.S.)
Member (Judicial)

Rex

Customs, Excise & Service Tax Appellate Tribunal

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सहायक पंजीकार/Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर अपील अधिकरण/(CESTAT)
चेन्नै/CHENNAI