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

ST/219/2008 & ST/579/2010

(Arising out of Order-in-Appeal No. 62/2008 ST (SLM) dated 01.07.2008 passed by the Commissioner of Central Excise (Appeals) Salem and OIA No. 175/2010 dated 28.05.2010 passed by the Commissioner of Central Excise (Appeals), Madurai).

M/s. Regional Testing Laboratory : Appellant

Vs.

CCE & ST, Salem : Respondent

Appearance

Shri P. Kumeresa, Senior Chemist
For the appellant

Shri L. Paneerselvam, AC, (AR),
For the respondent

CORAM

Hon'ble Shri D.N.PANDA, Judicial Member
Hon'ble Shri MADHU MOHAN DAMODHAR, Technical Member

Date of Hearing/Decision: **03.02.2017**

FINAL ORDER No. 40146 to 40147/2017

Per: D.N.Panda,

There appears no substance to grant immunity in respect of taxation of testing laboratory charges received by the appellant. Therefore, tax demanded sustained.

Customs, Excise & Service Tax Appellate Tribunal

2. It is brought to our notice that considering the status of the appellant as a Public Institution, penalty has been waived by the authority below.

3. In the result, both the appeals are dismissed on account of levy of tax only.

(Dictated and pronounced in open Court)

06/02/2017

(MADHU MOHAN DAMODHAR)
TECHNICAL MEMBER

3/2/2017

(D.N. PANDA)
JUDICIAL MEMBER

BB

प्रमाणित प्रति / Certified True Copy
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सहायक पंजीकार / Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकरण / (CESTAT)
चेन्नै / Chennai