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

Appeal No.ST/690/2010

[Arising out of Order-in-Original No.33/2010 dated 29-07-2010 passed by the Commissioner of Service Tax, Chennai]

STP Services (P) Ltd. — Appellant

Versus

Commissioner of Service Tax, Chennai — Respondent

Appearance:

Shri P. Rajendra Kumar, C.A
For the Appellant

Shri K.P. Muralidharan, 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 : 02.02.2017

FINAL ORDER No. 40156/2017

Per D.N. Panda

The sum and substance of the argument of the ld. consultant is that there were certain materials used in the execution of the contract of service. Therefore the value of such goods should not be liable to tax under Finance Act, 1994. To the question whether the goods parted with the recipient of service, the answer comes up is negative.

2. In these circumstances, when the property of the goods is not transferred to the recipient of service, there was no sale of goods. Therefore contract itself is plain and simple service contract. Accordingly abatement, by no means, is possible to be granted to the appellant for which the appeal is dismissed.

(Dictated and pronounced in open court)

08/02/2017

(Madhu Mohan Damodhar)
Technical Member

6/2/2017

(D.N. Panda)
Judicial Member

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अपील अधिकरण/(CESTAT)
चेन्नै/Chennai

Customs, Excise & Service Tax Appellate Tribunal