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

ST/96/2008

(Arising out of Order-in-Original No. 13/2008 dated 4.2.2008 passed by the Commissioner of Service Tax, Chennai)

M/s. Edac Engineering Limited — Appellant

Vs.

Commissioner of Service Tax, Chennai — Respondent

Appearance

Shri S. Muthuvenkataraman, Advocate 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: **31.01.2017**

Final Order No. 40161/2017

Per D.N. Panda

Both sides agree that on the previous occasion, it was the view of the Bench that if the work executed by the sub-contractor has suffered tax in the hands of the main contractor, the sub-contractor should not be made liable to service tax thereon. Therefore, they suggests that if the matter goes back for verification of the payment of tax whether was made by the main contractor on the same work, which was entrusted to the appellant sub-contractor, interest of Revenue shall not suffer.

2. Subject to verification of the contents of payment of tax, as above, there may not arise demand on the appellant sub-contractor. If the payment particulars are verifiable, there may not be penalty.

3. With the above direction, appeal is allowed. If Revenue is affected on verification, they may approach the Tribunal making an application to recall this order.

(Dictated and pronounced in open court)

08/02/2017

6/2/2017

(MADHU MOHAN DAMODHAR)
Technical Member

(D.N. PANDA)
Judicial Member

Rex

Customs, Excise & Service Tax Appellate Tribunal

प्रमाणित प्रति/Certified True Copy
16/02/2017
सहायक पंजीकार/Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/(CESTAT)
चेन्नै/Chennai