

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

Appeal No.ST/281/2008

[Arising out of Order-in-Original No.4/2008-ST-COMMR. dated 14.11.2008 passed by the Commissioner of Central Excise, Customs & Service Tax, Coimbatore]

Annamalai Retreading Company.

Appellant

Versus

Commissioner of Central Excise & ST
Coimbatore

Respondent

Appearance:

Shri M. Karthikeyan, Advocate
For the Appellant

Shri A. Cletus, ADC (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 : 09.02.2017

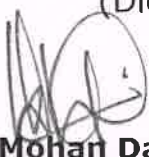
FINAL ORDER No. 40197/2017

Per D.N. Panda

Appellant says that service tax has been paid on the service element involved since Finance Act, 1994 is not commodity taxation law.

2. There is no difference to the above proposition by Revenue.
3. Accordingly, appeal is allowed following the Apex Court decision in the case of *Safey Retreading Company Pvt. Ltd. & Ors Vs CCE Salem and Ors.* – 2017-TIOL-28-SC-ST.

(Dictated and pronounced in open court)


(Madhu Mohan Damodhar)
Technical Member


(D.N. Panda)
Judicial Member

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