**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)

14/02/2017 — 10/2/2017

**(Madhu Mohan Damodhar)**
**Technical Member**

**(D.N. Panda)**
**Judicial Member**

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Customs, Excise & Service Tax Appellate Tribunal

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23/2
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सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/(CESTAT)
चेन्नै/Chennai