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

ST/279/2008

(Arising out of Order-in-Appeal No. 111/2008-ST (SLM) dated 09.09.2008 the Commissioner of Customs & Central Excise (Appeals), Salem).

M/s. Savio Enterprises : Appellant

Vs.

CCE & ST, Salem : Respondent

Appearance

Shri Anil Kumar B, Adv.,
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: 10.02.2017

FINAL ORDER No. 40229 /2017

Per: D.N.Panda,

Appellant explained in his reply to the Show cause notice at page-76 in para-4.2 thereof, that it is paid Rs. 50/- by M/s. Eureka Forbs Ltd. for attending to each complaint of the client of the said principal and on behalf of the said principal services were provided by the appellant to the consumers.

Customs, Excise & Service Tax Appellate Tribunal

2. The show cause notice intended the appellant to be brought under taxing entry and provider of maintenance and repair service. It was not an independent maintenance and repair service provider but provided services on behalf of the principal. The repair and maintenance entry is more appropriately applicable to the Principal but not to the appellant. Therefore, bringing the appellant into tax ambit as a provider of maintenance and repair service is inconceivable. Hence, appeal is allowed.

(Dictated and pronounced in open Court)

14.02.2017

(MADHU MOHAN DAMODHAR)
TECHNICAL MEMBER

13/2/2017

(D.N. PANDA)
JUDICIAL MEMBER

BB

Customs, Excise & Service Tax Appellate Tribunal

प्रमाणित प्रति/Certified True Copy
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सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/(CESTAT)
चेन्नै/Chennai