

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA**

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No.334 of 2010

(Arising out of Order-in-Original No.04/Commr./ST/Kol/20010-11 dated 14.06.2010
passed by Commissioner of Service Tax, Kolkata)

Commissioner of Service Tax, Kolkata

180, Shantipally, Rajdanga Main Road, Kolkata 700107

Appellant

VERSUS

M/s Unit Construction Private Limited

Unit House, P-40, Block-B, New Alipore, Kolkata-700053

Respondent

APPEARANCE :

Shri K.Chowdhury, Authorized Representative for the Appellant
None for the Respondent

CORAM:

HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)

HON'BLE MR.K.ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.....75130/2023

DATE OF HEARING : 03 .03.2023

DATE OF DECISION : 03 .03.2023

Per Ashok Jindal :

Revenue is in appeal against the impugned order wherein the adjudicating authority dropped the demand against the respondent for the period 10.09.2004 to 31.03.2007 on the ground that the services rendered by the respondent duly qualified under "Works Contract Services", therefore, no service tax is payable by the respondent under "Construction Services".

2. Revenue is in appeal against the said order on the ground that the respondent was providing construction services and the services provided by the respondent are duly qualified under "Construction Services". Therefore, the impugned order is set aside.

3. Heard the Id.Authorised Representative for the Revenue.

4. Considering the fact that prior to 01.06.2007, any service provided by the service provider along with the materials, was not

taxable as per the decision of the Hon'ble Supreme Court in the case of Commissioner of Central Excise & Customs, Kerala Vs. Larsen & Toubro reported in 2015 (39) STR 913 (SC).

5. In view of the above, we do not find any merit in the appeal filed by the Revenue. Therefore, we dismiss the appeal filed by the Revenue.

(Dictated and pronounced in the open court)

Sd/-
(Ashok Jindal)
Member (Judicial)

Sd/-
(K.Anpazhakan)
Member (Technical)

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