

Cce, Coimbatore Vs. M/S. L.G. Balakrishnan and Bros. Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Chennai

Decided On : Apr-21-2010

Judge : The Honourable Ms. Jyoti Balasundaram, Vice President

Appeal No. : ST/236 of 2009

Appellant : Cce, Coimbatore

Respondent : M/S. L.G. Balakrishnan and Bros. Ltd.

Advocate for Pet/Ap. : Shri T.H. Rao, SDR, for the appellant. Shri V. Panchanathan, Adv., for the respondent.

Judgement :

On hearing both sides, I find that the impugned order setting aside the demand of service tax for the period prior to 10.09.04, on the ground that the service rendered by M/s. B.E. GELB Consultancy Services to the assessee falls under the category of Intellectual Property Rights Service which came into service tax net only with effect from 10.09.04, and not a Consulting Engineer Service leviable to service tax prior to 10.09.04, is correct, for the reason that the issue stands settled in favour of the assessee by the decision of the Tribunal in the case of M/s. B.E. GELB Consultancy Services Vs. CCE, Coimbatore 2009 (14) STR 241 (Tri.-Chen.). I therefore uphold the impugned order setting aside the demand and penalties and reject the appeal of the Revenue.