

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

CENTRL EXCISE APPEAL NO.80 OF 2014

The Commissioner of Service Tax Mumbai I. ...Appellant.

vs.

M/s. Tam Media Research Pvt. Ltd. ...Respondent.

Mr. Pradeep S. Jetly with Ms. Suchitra Kamble for the Appellant.

Mr. Prakash Shah i/by PDS Legal for the Respondent.

CORAM : S.C. DHARMADHIKARI

AND

SUNIL P. DESHMUKH, JJ.

DATE : 18TH FEBRUARY 2015

PC:

Ms. Suchita Kamble appearing in support of this appeal which challenges the order passed by the Customs, Excise and Service Tax Appellate Tribunal dated 4/9/2013, fairly states that the substantial questions of law formulated by the revenue at Page 5 in Para 4 (a) and (b) of the paper book have already been dealt with and answered against the revenue by this Court. Our attention is invited to a Judgment of the Division Bench of this Court reported in **2014 (34) S.T.R. 554 Commissioner of Service Tax, Mumbai-II vs. SGS India Pvt. Ltd.** In view thereof, this appeal is dismissed as the point is covered against the revenue by the above Judgment.

(SUNIL P. DESHMUKH, J.)

(S.C. DHARMADHIKARI, J.)