HON'BLE SRI JUSTICE G.CHANDRAIAH
AND
HON'BLE SRI JUSTICE CHALLA KODANDA RAM

C.E.A. No. 78 of 2015

JUDGMENT: (Per GC, J)

This Appeal arising out of the Order dated 26.11.2014, passed by the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Bangalore (in short "the Tribunal"), in Final Order No.22329 and 22331 of 2014, at the instance of the assessee-appellant. The following questions of law are raised for consideration of this Court:

1) Whether the Hon'ble Tribunal was justified in rejecting the appeal for not depositing the tax liability for the period prior to classification of "lending" as taxable service?

2) Whether the appellant is liable to pay Service Tax for the period prior to 12.09.2004 i.e., the date on which "lending" was classified as taxable service?

2) When the matter is taken up for hearing, the learned counsel for both the parties have fairly submitted that the issue is squarely covered by the order dated 01.07.2015 passed in C.E.A.No. 69 of 2015 wherein this Court allowed the appeal in favour of the assessee and against the Revenue. Therefore, we are of the opinion that the same result in C.E.A.No.69 of 2015 would follow in the present C.E.A. also.

3) Hence, the questions of law raised in the present appeal are answered in the affirmative in favour of the assessee and against the Revenue. However, the appellant shall comply with the order dated

29.04.2015 passed by this Court.

4) A copy of the order dated 01.07.2015 passed by this Court in C.E.A.No.69 of 2015 be tagged on with this order.

5) Accordingly, this Appeal is disposed of. There shall be no order as to costs. As a sequel to the disposal of the Appeal, Miscellaneous Petitions, if any pending, shall stand closed.

G. CHANDRAIAH, J

CHALLA KODANDA RAM, J

Date:09.07.2015
Ssv