In the High Court of Punjab and Haryana at Chandigarh

STA No. 1 of 2016 (O&M)
Date of decision: 30.03.2016

Commissioner of Central Excise and Service Tax, Ludhiana,
.... Appellant

Vs.

M/s Sheet Components (P) Ltd.
.... Respondent.

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE RAJ RAHUL GARG

Present: Ms. Ranjana Shahi, Advocate
for the appellant.

AJAY KUMAR MITTAL,J(ORAL)

The revenue has filed this appeal under Section 35G of the Central Excise Act, 1994 (for short 'the Act') read with Section 83 of the Finance Act against impugned Final Order No. A/51982/2014-SM (BR) dated 01.05.2014 (Annexure A-1) passed by Customs, Excise and Service Tax Appellate Tribunal, New Delhi in appeal No. ST/51243/2014.

2. A perusal of the record shows that the service tax payable on freight is amounting to ₹36,782/- which is only in dispute. In view of the order of the Apex Court in **'Commissioner of Income Tax Vs. Dhanalekshmi Bank Ltd., [2015] 373 ITR 526 (SC)'**, where the Supreme Court had dismissed the appeal without going into the merits of the appeal due to low tax effect leaving the question of law open, the present appeal is dismissed. It is, however, clarified that dismissal of the appeal shall not be taken to be affirmation of order of the Tribunal on merits. Further, the legal issue as claimed by the revenue is being left open to be adjudicated in an appropriate case.

(AJAY KUMAR MITTAL)
JUDGE

(RAJ RAHUL GARG)
JUDGE

30.03.2016
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