

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**STA No. 39 of 2015 (O&M)
Decided on : 01.02.2016**

Commissioner of Service Tax Delhi-IV, Gurgaon

... Appellant

Versus

Tower Vision India Pvt. 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-revenue.

AJAY KUMAR MITTAL, J. (Oral)

This appeal is against the order dated 30.07.2015 (Annexure A-1), passed by the Customs, Excise and Service Tax Appellate Tribunal, New Delhi, in Misc. Appeal No. ST/Misc/50410/2015-CU[DB] in Appeal No. ST/55227/2013-CU[DB]. The revenue has claimed the following substantial questions of law:-

- “i) Whether the Misc. Order No. MO/ST/52850-52853/2015-CU(DB) dated 30.07.2015 (Annexure-1) passed by CESTAT tagging the appeals of any other party with some earlier reference made to a larger bench adjudging the difference of opinion among Members, is legally correct;*
- ii) Whether CESTAT's decision to create a larger bench to unsettle an issue that is already settled in favour of the Revenue by the judgments of different High Courts is legally correct ?”*

2. A perusal of questions as claimed would show the revenue has sought to urge that the Tribunal in constituting a larger Bench was not justified. Learned counsel for the appellant was unable to demonstrate that the Tribunal had erred in any manner in constituting a larger Bench to

adjudicate an issue authoritatively which was otherwise not concluded by any judgment of the Apex Court or by any binding precedent of this Court.

3. In view thereof, no substantial questions of law as claimed arise.

4. Dismissed.

(AJAY KUMAR MITTAL)
JUDGE

(RAJ RAHUL GARG)
JUDGE

February 01, 2016

J.Ram