IN THE HIGH COURT OF JUDICATURE AT BOMBAY NAGPUR BENCH : NAGPUR

Central Excise Appeal No.12 of 2012

(The Commissioner Central Excise, Nagpur -vs.- M/s. Seven Hills Construction & another)

Office Notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders	Court's or Judge's orders.
	Mr.N.S.Bhattad, Advocate with Mr.K.K.Nalamwar, Advocate for Appellant. Mr.M.V.Samarth, Advocate for Respondent no.1.

CORAM : M.S.SANKLECHA &
MANISH PITALE, JJ.

DATE : 29.6.2017.

P.C. :

This appeal under Section 35G of the Central Excise Act, 1944 read with Section 83 of the Finance Act, 1944 ("the Act") challenges the Order, dated 23rd February, 2012 passed by the Customs, Excise and Service Tax Appellate Tribunal ("the Tribunal").

2. This appeal was admitted on 10th June, 2015 on the following substantial questions of law :

1. Whether in the word "recruitment"

and "supply" in Section 65(68) of the Finance Act, 1994, referred to same services or then services of different nature?

2. Whether material on record reveals that the arrangement between parties can be covered under Section 65(68) of the Finance Act, 1994, read with Section 65(105-K) as added to it in 2005?

3. Whether agreement of respondent with its clients included "man power supply" component in it?

4. If answer to Question No.3 above is yes, whether said component or factor can be assessed to service tax?

3. It is agreed position between the parties that issues arising in the present appeal stand concluded against the Revenue and in favour of respondent-assessee by virtue of decision of this Court in **C.C., C.EX. & S.T., Aurangabad -vs- Shri Samarth Sevabhavi Trust, 2016(41) S.T.R. 806 (Bom.)**.

4. In the above view, all the substantial questions of law are answered in favour of respondent-assessee and against the appellant-Revenue.

Appeal disposed of accordingly.

JUDGE **JUDGE**

waghmare