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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ SERTA 13/2026 & CM APPL. 14480/2026

PRINCIPAL COMMISSIONER CGST DELHI SOUTH COMMISSIONERATE .....Appellant

Through: Mr. Atul Tripathi, SSC, CBIC with Mr. Shubham Mishra, Mr. Akshay Sagar and Mr. Gaurav Mani Tripathi, Advocates.

versus

M/S SHINE TRAVELS AND CARGO PVT LTD.....Respondent

Through:

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

O R D E R

% **10.03.2026**

1. It is the contention of the counsel appearing on behalf of the appellant that once the respondent/assessee has given an admission that he is in the business of rendering service, the CESTAT has committed an error in not dealing with the said issue.

2. If the aforesaid submissions are tested in the light of the finding recorded by the CESTAT particularly in para 8.1, the said findings reads thus:-

> *"8.1* ***Freight and other incidental charges:*** *The appellant provides for freight of the cargo in vessels and aircrafts. As seen from the documents produced by the learned counsel, we find that the appellant is buying this space from the airlines and selling it further to exporters. The airlines and sealines invoice the appellant and in turn, the appellant invoices the exporters for the space which he sells them. As decided in the* ***Greenwich Meridian,*** *when one buys and*

sells space on its own account, it is trading in the space and is not rendering any service. No service tax can be charged on such amounts.''

3. The fact remains that the CESTAT has relied on the settled proposition of law in the judgment of ***Greenwich Meridian***.

4. The said proposition of law is borne out of the record and as such cannot be disputed.

5. Merely because the respondent has stated that he himself is in the business of rendering service, that by itself will not bind him contrary to the statutory provision to pay the taxes.

6. The finding recorded by the Tribunal in such an eventuality cannot be said to be contrary to law.

7. In absence of there being any substantial question of law involved in the present appeal, we are of the view that the appeal is devoid of merit and is liable to be dismissed.

8. Accordingly, the appeal stands dismissed, along with pending applications, if any.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 10, 2026
Sk/sg