

Karnataka High Court

Commissioner Of Service Tax vs M/S Bpl Limited on 25 February, 2010

Author: K.L.Manjunath & B.V.Nagarathna

IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 25" DAY OF FEBRUARY, 2019

PRESENT

THE HON'BLE M. JUSTICE K.L. HAHHUNAETH

AND

THE HON'BLE MRS. JUSTICE E V. HAGAHATHNA"«V

c.E.A.Nçf5Sr2006»

BETWEEN:

Commissioner of Se;vicedTax;VI'V

Service Tax Commiasioneratet

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Lalbagh Hçaa;aç;'.__V, 9 g'V

Bangalorey27f_ "''.dVjfi'~* g ' .. APPELLANT

(By Advbaapa Sriffi H Bhaskar)

AND:

M/SABPL Efd.;~*

_ l1"fiKm}I Old Madras Road,

"Avalahalli,

d7,'BanqaLorewfi3. .. RESPONDENT

"Ad{By'Hdvoeate Sri.K.S.Ravishankar)

x'<\$his CEA is filed under Sec 35G of the Central

" Excise Act,1944, to allow the appeal and set aside

2' ith& orders passed by CESTAT, Bangalore, dated

'".22jI1.2eo5 in Order No 2008/2005 and to decide the

dequestion of law framed in the appeal.

Yfiww

Ex.)

This Appeal is coming on for final hearing

this day, MANJUNATH J. delivered the following:

J U D G M E N T

when the matter is taken up for final hearing, counsel for the appellant submits that the question of law raised in this appeal is answered against the revenue by the Hon'ble Supreme Court in COMMISSIONER OF CENTRAL TAXES v. M/s GUJARAT CEMENTS LTD. (2008 SCW--6803). Therefore, this court to dismiss the appeal answering the question of law against the revenue and in favour of the assessee.

2. In view of his submission, the appeal is dismissed following the judgment of the Apex Court.

JUDGE (Sd/-) ELHDCSEI