Commissioner of Central Excise Vs. Beau Monde's Clinic

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SooperKanoon Citation : sooperkanoon.com/386608

Court : Karnataka

Decided On : Jan-07-2008

Reported in : 2009[14]STR8; [2009]21STT326

Judge : Deepak Verma and; K.L. Manjunath, JJ.

Acts : Central Excise Act - Sections 35G

Appeal No. : Central Excise Appeal No. 155 of 2007

Appellant : Commissioner of Central Excise

Respondent : Beau Monde's Clinic

Advocate for Pet/Ap. : N.R. Bhaskar, Adv.

Disposition : Appeal dismissed

Judgement :

Deepak Verma, J.

1. Heard Sri. N.R. Bhaskar, learned Counsel appearing for the appellant.

2. Appellant-Commissioner of Central Excise feeling aggrieved by the order dated 12-6-2007 passed by the Customs, Excise and Service Tax Appellate Tribunal, Bangalore is before us in appeal under Section 35-G of the Central Excise Act.

3. Short facts, material for deciding the said matter, are as under:

The appellant had made a demand for payment of service tax from the assessee, who is carrying on activities of Electro Homeopathy consultation and in the course of activity, allegedly it had undertaken hair bonding/hair weaving and also undertaken sale of wigs, clips, etc. According to the appellant-Revenue this activity comes under the category of beauty treatment. It was further contended by the appellant that it was not only carrying on activity of fixing wigs, but it was also selling the wigs and doing Electro Homeopathy consultancy. The Revenue presumed that such an activity would fall within the ambit of beauty treatment under the heading beauty parlour service.

4. The original authority confirmed the demand. An appeal being taking by the assessee, before the Commissioner, the same was answered in favour of the assessee and the demand as made by the appellant herein has been set aside and quashed. Feeling aggrieved by the said order by the Commissioner, further appeal was taken by the Revenue to the Appellate Tribunal. The Tribunal also came to the conclusion that looking to the nature of business activities which were being carried on by the assessee, it cannot be said that the same would fall under the heading beauty parlour service.

5. Consequently and in the result, it would not be liable to pay any service tax. Against such a finding of fact, we are afraid that no case for interference was made out. Infact, the Commissioner (Appeals) had by an elaborate and detailed order assigned reasons as to why the activities which were being carried on by the assessee would not fall under the heading 'beauty treatment' and 'beauty parlour service'. The same has been confirmed by the Appellate Authority.

6. In the light of the aforesaid we are of the opinion that there is no merit or substance in this appeal. It is accordingly hereby dismissed.