

**Commissioner of Central Excise Vs. Neeru Enterprises**

**Commissioner of Central Excise Vs. Neeru Enterprises**

**SooperKanoon Citation :** [sooperkanoon.com/39499](http://sooperkanoon.com/39499)

**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

**Decided On :** Jun-28-2005

**Judge :** P Bajaj

**Appellant :** Commissioner of Central Excise

**Respondent :** Neeru Enterprises

**Judgement :**

1. In this appeal, the Revenue has contested the correctness of the impugned Order-in-Appeal vide which the Commissioner (Appeals) has dropped the Service Tax against the respondents. None has appeared on behalf of the respondents in spite of notice issued to them. Therefore, I proceed to decide the appeal after hearing the learned S.D.R.2. The respondents are an advertising agency. The Service Tax demand has been dropped against them by the Commissioner (Appeals) on the ground that they do not stand covered under the provisions of Service Tax. This view of the learned Commissioner (Appeals) cannot be accepted in view of the ratio of law laid down in the case of C.C.E., Ludhiana v. Gypsy Advertising Co. (T) wherein it has been observed that the advertising agency is liable to pay Service Tax as they stand covered under the provisions of the Service Tax. The impugned order is set aside and the order of the adjudicating authority is restored. The appeal of the Revenue is allowed.