

Agarwal Color Lab Vs. Commissioner of Central Excise

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Aug-12-2005

Reported in : (2006)STR41

Judge : N T C.N.B., P Bajaj

Appellant : Agarwal Color Lab

Respondent : Commissioner of Central Excise

Judgement :

1. The dispute is as to whether abatement has to be allowed to the appellant, towards the cost of photographic paper and chemicals, while subjecting the photography services rendered by the appellant to service tax.
3. The submission of the learned DR is that in rendering photography service, there is no separate sale of chemical on photographic paper.
4. Prima facie learned DR would appear to be correct. There could be no picture without paper. The appellant is directed to deposit the service tax demanded within a period of six weeks from today. Upon deposit of that amount, there will be waiver of pre-deposit of penalty and stay of recovery. Matter to come up for reporting compliance on 3rd October, 2005.