

Commissioner of C. Ex. Vs. Career Point Infosystem Ltd.

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SooperKanoon Citation : sooperkanoon.com/42004

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Mar-01-2006

Judge : N T C.N.B.

Appellant : Commissioner of C. Ex.

Respondent : Career Point Infosystem Ltd.

Judgement :

1. Heard both sides. The submissions of the respondents is that it was only a franchise and it has no service tax duty liability in regard to services rendered (commercial, coaching and training center).

Prima facie, there is no error in the order of the Commissioner. The stay application is rejected.