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Hariram Packaging and Polymers Vs. Commr. of Cus. and C. Ex.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Apr-25-2006

Judge : A Wadhwa, A T K.K.

Appellant : Hariram Packaging and Polymers

Respondent : Commr. of Cus. and C. Ex.

Judgement :

1. After hearing both the sides, we find that service tax has been confirmed against the appellants on the ground that 'Del Credere Agent' is covered by the expression Clearing and Forwarding Agent', thus attracting tax. The period involved is from June, 2001 to May' 2003.

The Tribunal in the case of Raja Rajeshwari Intl. Polymers (P) Ltd. v.CCE, Bangalore-III and Sreenidhi Polymers Pvt. Ltd. v. CCE, Bangalore-III and 2006 (3) S.T.R. 597 (Tribunal): 2005 (186) E.L.T. 195 respectively, has held that prior to 1-7-2003, the said services cannot be held to be covered by clearing and forwarding services. In view of the above, we allow the stay petition unconditionally.

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