

Pawan Sharma Vs. Commissioner of C. Ex.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Feb-13-2007

Judge : N T C.N.B., M Ravindran

Appellant : Pawan Sharma

Respondent : Commissioner of C. Ex.

Judgement :

1. Heard both sides and perused the record. The contention is that the appellant is providing manpower for the painting of advertisement materials (supplied by Manglam Cement) on walls. This is brought out by the contract as well as bills also. Ld. Counsel's submission is that wall painting under a labour contract cannot be equated with advertising.

2. Prima facie, appellant's contention merits acceptance. Stay application is allowed and recovery stayed till the disposal of the appeal.