

HIGH COURT RULING

[2011-TIOL-464-HC-DEL-ST](#)

Business Aviation Association For India Vs Uoi (Dated: July 12, 2011)

Service Tax on Charter of Aircrafts - Board Instructions Challenged - No Coercive steps before adjudication - validity of the circular is kept open: Regard being had to the language employed and the language engrafted in the circular, High Court is of the considered view that the issue raised falls in the realm of interpretation of the terms, namely - charter agreement . Factual matrix in each case has to be examined. High Court cannot examine and decide the issue in a vacuum. In praesenti , High Court is inclined to think so because the circular uses the terms - where the crew is also provided by the owners of the aircraft as in a wet lease of aircraft effective control is not transferred. Adjudication should take place first and till the adjudication is made, no coercive steps shall be taken against the members of the petitioner-association. In case members of the petitioner-association are aggrieved by any kind of adjudication, they can challenge the same before the appropriate forum in accordance with law. The issue pertaining to the validity of the circular is kept open.

[Also see analysis of the Order](#)

[2011-TIOL-424-HC-AHM-ST](#)

CCE & CC, Surat Vs M/s S G Mundra (Dated: May 4, 2011)

Service Tax – Sec. 78 permits benefit of reduction in penalty subject to assessee paying entire amount of tax determined with interest and 25% penalty within 30 days of communication of the order – No infirmity in Tribunal order allowing such benefit by following High Court decision in *Akash Fashion Prints (P) Ltd* = [2009-TIOL-125-HC-AHM-CX](#)

[2011-TIOL-413-HC-P&H-ST](#)

CCE Vs M/s Nahar Spinning Mills Ltd (Dated: April 7, 2011)

Service Tax – CENVAT Credit can be utilized for paying Service Tax on GTA service - [2010-TIOL-868-HC-P-H-ST](#) – followed: "Whether a person who is not actual service provider, but discharges the Service tax liability on the Taxable Services, under Section 68(2) of the Finance Act, 1994, as a deemed service provider, is entitled to avail the Cenvat Credit on inputs/inputs services/Capital Goods for payment of GTA Services tax, even if he is not using such inputs/input services/capital goods for providing taxable services?" Counsel for the revenue fairly states that the matter is covered against the revenue by order of this Court dated 6.5.2010 in CEA No.99 of 2008 CCE v. M/s Nahar Industrial Enterprises Ltd - [2010-TIOL-868-HC-P-H-ST](#) . etc .

[2011-TIOL-411-HC-MUM-ST](#)

Shroff United Chemicals Ltd Vs Uoi (Dated: June 6, 2011)

Service Tax – Refund – Interest for delayed refund – Refund claim rejected by the original authority and subsequently sanctioned consequent to the remand order of Commissioner (Appeals) allowing the claim – Petitioner entitled for interest from three months from the date of filing the original claim – Contention that the interest will be applicable only after the resubmission of the documents in remand proceedings is not valid – Section 11 BB of the Central Excise Act, 1944 - Order of the Deputy

Commissioner declining the interest is set aside and the petition allowed.

[2011-TIOL-399-HC-MAD-ST](#)

Revenue Bar Association Vs UoI , New Delhi (Dated: June 24, 2011)

Service Tax on Lawyers - Even Registration Stayed by Madras High Court

[2011-TIOL-395-HC-KAR-ST](#)

CCE & ST, Bangalore Vs M/s ABB Ltd (Dated: March 23, 2011)

Service Tax – Outward transportation of finished goods from the place of removal covered by definition of 'input service' upto 31.03.2008, service tax paid thereon eligible as CENVAT Credit – CESTAT Larger Bench decision in ABB Ltd & Ors = [2009-TIOL-830-CESTAT-BANG-LB](#) to this extent legal and valid till 01.04.2008 – No merit in Revenue Appeals

[Also see analysis of the Order](#)

[2011-TIOL-383-HC-AHM-ST](#)

CCE & CC Vs M/s Gujarat Heavy Chemicals Ltd (Dated: May 11, 2011)

Service Tax - CENVAT Credit - Security Services provided at residential quarters of workers - not input service : In the present case, the act of providing residential quarters by the manufacturer to its employees was voluntary. Providing further security service in such residential quarters was also an act voluntary in nature. No connection between the security service provided by the manufacturer in the residential quarters maintained for the workers as having any direct or indirect relation in the activity of manufacture of the final product.

[Also see analysis of the Order](#)