

ITEM NO.8 Court 5 (Video Conferencing) SECTION XVII-A

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

CIVIL APPEAL Diary No(s).9377/2021

COMMISSIONER OF SERVICE TAX MUMBAI II

Appellant(s)

VERSUS

M/S A.B. CORP. LIMITED

Respondent(s)

(WITH IA No.71389/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.71388/2021-STAY APPLICATION and IA No.71387/2021-CONDONATION OF DELAY IN FILING APPEAL)

Date : 02-08-2021 This appeal was called on for hearing today.

CORAM :

HON'BLE DR. JUSTICE D.Y. CHANDRACHUD
HON'BLE MR. JUSTICE M.R. SHAH

For Petitioner(s) Mr. Vikramjit Banerjee, ASG
Mr. Mukesh Kumar Maroria, AOR
Mr. Sharath Nambiar, Adv.
Mr. Kush chaturvedi, Adv.
Mr. Adit Khorana, Adv.

For Respondent(s)

UPON hearing the counsel the Court made the following
O R D E R

- 1 Delay condoned.
- 2 Mr Vikramjit Banerjee, learned Additional Solicitor General, has placed reliance on the definition of the expression "advertising agency" which refers to any person engaged in providing any service connected with the making, preparation, display or exhibition of advertisement and to include an advertisement consultant. Reliance has also been placed on the terms of the contract, specially, clauses 2.4 and 2.6 which have been extracted in the order of the Tribunal. Hence, it has been submitted that having regard to the width of

the definition of the expression “advertising agency”, a taxable service would be implicated.

3 Leave granted.

(SANJAY KUMAR-I)
AR-CUM-PS

(SAROJ KUMARI GAUR)
COURT MASTER