CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH
CHENNAI

Application No.ST/Misc/41476/2017
Appeal No.ST/505/2011

[Arising out of Order-in-Appeal No.86/2011 (MST) dt. 08.06.2011 passed by Commissioner of Central Excise (Appeals), Chennai]

Commissioner of Service Tax,
Chennai — Appellant
[presently CGST & Central Excise,
Chennai South Commissionerate]

Versus

AVM Studios — Respondent

Appearance :

Shri K.P. Muralidharan, AC (AR)
For the Appellant

Ms. Cynduja Crishnan, Advocate
For the Respondent

CORAM :

Hon'ble Ms. Sulekha Beevi C.S. Member (Judicial)
Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of hearing / decision : 23.04.2018

FINAL ORDER No. 41292 / 2018

Per Bench

The MA filed by the department for change of cause title is allowed.

2. M/s.AVM Studios, the respondents herein, are running a cine film studio which had let out floors in studio for production of film and

TV serials during the period April 2007 to March 2008. The respondents were collecting and remitting the service tax on hire charges towards letting out of floors for shooting w.e.f. 1.6.2007. Department however took the view that the letting out of the floor in the studio for shooting amounted to providing facilitation activity in relation to “Video Production Agency” under Section 65 (119) of the Finance Act, 1994 and “Video Taping Production” under section 65 (120) ibid. Proceedings initiated against the respondent and confirmed by the original adjudicating authority were however set aside by the lower appellate authority. Hence this appeal by the department.

3. After hearing both sides, we find that the matter has already been decided in respondent’s own case in their favour in a number of appeals as follows :

(1) ST /134/2010 – Final Order No.43507/2017 dt. 19.12.2017

(2) ST/518/2011 – Final Order No.41095/2018 dt. 11.04.2018

We do not find any reason to deviate from the stand already taken by this Bench, hence no merit is found in the appeal filed by the department, for which reason it is dismissed.

(dictated and pronounced in court)

(Madhu Mohan Damodhar)
Member (Technical)

(Sulekha Beevi C.S)
Member (Judicial)

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