

interference.

On a conjoint reading of the definitions of the 'Video Production Agency' and 'Video-Tape Production', we find that the services such as editing, cutting, coloring etc. is only after recording is done of any programme, event or function on a magnetic tape or any other media or device. This is clear from the use of the words "*services relating thereto*" and such a Video-Tape Production when done by any professional videographer or any commercial concern engaged in the business of rendering such services is a 'Video Production Agency'.

Having regard to the expressed words "*services relating thereto*" and the circular dated 09.07.2001, paragraph '2', we find that the Tribunal has rightly interpreted the said sections.

The Civil Appeal is, hence, dismissed.

It is needless to observe that the aforesaid definitions are relevant only till 01.07.2000.

Pending application(s), if any, shall stand disposed of.

.....J.
(B.V. NAGARATHNA)

.....J.
(UJJAL BHUYAN)

NEW DELHI;
JULY 18, 2023

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

CIVIL APPEAL DIARY NO(S). 23042/2023

(Arising out of impugned final judgment and order dated 25-01-2023 in STA No. 87364/2016 passed by the Custom Excise Service Tax Appellate Tribunal, West Zonal Bench At Mumbai)

COMMISSIONER OF SERVICE TAX IV

APPELLANT(s)

VERSUS

PRIME FOCUS LTD.

Respondent(s)

(IA No.122128/2023-CONDONATION OF DELAY IN FILING and IA No.122130/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.122129/2023-STAY APPLICATION)

Date : 18-07-2023 This appeal was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE UJJAL BHUYAN

For Petitioner(s) Mr. Balbir Singh, A.S.G.
Mr. Mukesh Kumar Maroria, AOR
Ms. Rekha Pandey, Adv.
Ms. Monica Benjamin, Adv.
Mr. Pratyush Srivastava, Adv.
Mr. Pushpinder Singh, Adv.

For Respondent(s) Mr. Vipin Jain, Adv.
Mr. Vishal Agarwal, Adv.
Mr. Rupesh Kumar, AOR
Ms. Pankhuri Shrivastava, Adv.
Ms. Tuhina Sinha, Adv.
Ms. Shilpa Baloni, Adv.
Mr. Girish Raman, Adv.

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

Delay condoned.

The Civil Appeal is dismissed in terms of the signed order which is placed on the file.

Pending application(s), if any, shall stand disposed of.

(RADHA SHARMA)
COURT MASTER (SH)

(MALEKAR NAGARAJ)
COURT MASTER (NSH)