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(2011) 04 JH CK 0104

In the Jharkhand High Court

Case No : Tax Appeal No. 5 of 2009

Commissioner of C. Ex., Ranchi — APPELLANT

Vs

Modi Construction Company — RESPONDENT

Date of Decision : 08-04-2011

Acts Referred:

Citation : (2011) 23 STR 6

Hon'ble Judges : Bhagwati Prasad, C.J;Poonam Srivastava, J

Bench : Division Bench

Advocate : Ratnesh Kumar, for the Appellant; Rajiv Ranjan, for the Respondent

Judgement

1. Heard learned counsel for the appellant.

2. The case before us relates to the revenue matter. M/s. Modi Construction Company is handling the goods in the premises of the factory of M/s. Bihar Sponge Iron Ltd. Their act of handling the unfinished and finished goods within the factory premises of M/s. Bihar Sponge Iron Ltd. covered under the category or "Cargo Handling Services", according to the appellant.

3. We have given our considered opinion to the submission of the learned counsel. As per sub-section 23 of Section 65 of the Act, cargo handling service means loading, unloading, packing or unpacking of cargo. This definition does not in any way can be considered to cover handling of goods within the factory premises because cargo, according to the dictionary meaning of the ex-pression, means ''loaded or unloaded on a truck, aircraft and ship''.

4. In that view of the matter, since the activity of shifting the goods finished and unfinished goods within the factory premises could not come within the definition of cargo handling service and, therefore, this kind of service activity could not be termed as service activity.

5. In that view of the matter, there is no forceful merit in this appeal and it is accordingly dismissed.

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