

**HIGH COURT OF JUDICATURE FOR RAJASTHAN AT
JODHPUR**

D.B. Central/excise Appeal No. 9/2020

Poorva Sainik Kalyan Bahu Uddaishya Sahakari Samiti Ltd,
Behind Sainik Board, Sajay Colony, Nagaur (Rajasthan) Through
Jetha Ram Puniya Age 65 Years About

----Appellant

Versus

The Commissioner Of Central Excise And Service Tax, New
Central Revenue Building, C Scheme, Opp. Statue Circle, Jaipur
302005

----Respondent

For Appellant(s)	:	Mr. Jagat Tatia Mr. Sheetal Kumbhat
For Respondent(s)	:	Ms. Shrestha Mathur for Mr. Ankur Mathur

**HON'BLE DR. JUSTICE PUSHPENDRA SINGH BHATI
HON'BLE MR. JUSTICE MUNNURI LAXMAN**

Order

01/04/2024

Learned counsel for the appellant has relied upon the judgment rendered by a Division Bench of this Hon'ble Court at Jaipur Bench in the case of ***Rajasthan Ex-servicemen Welfare Cooperative Society Ltd. vs. C.C.E. (Appeals), Jaipur-I*** reported in ***2018 (15) G.S.T.L. 328 (Raj.)***.

Learned counsel for the appellant has drawn attention of this Court towards the order passed by Hon'ble Supreme Court in Special Leave to appeal (c) No(s).3771/2018, in which, the Hon'ble Supreme Court has stayed the judgment and order dated 04.10.2017 passed by a Division Bench of this Court at Jaipur Bench in *Rajasthan Ex-servicemen Welfare Cooperative Society*

Ltd. (supra) and stay has been made absolute vide order dated 20.01.2020.

Learned counsel for the appellant further submits that proposition before this Court is similar to the aforesaid, because the appellant is an ex-servicemen agency; the issue of liability as to whether the appellant will be liable to pay the security services or not, as a man power recruitment agency on the gross amount.

Learned counsel for the respondent seeks some time to complete her instructions, which includes the status of the *Rajasthan Ex-servicemen Welfare Cooperative Society Ltd. (supra)* pending before the Hon'ble Apex Court and as to whether any recovery has been made thereafter in the said matter against the agency in question. Learned counsel also seeks some time to address on the issue of the liability of the appellant arising out of the concurrent orders.

Time prayed for completing the instructions and making the final submissions is allowed.

Issue notice to the respondents.

Learned counsel is already appearing for the sole respondent. Hence service is complete.

List the matter on 22.04.2024.

In the meanwhile, no recovery in pursuance of the impugned orders shall be given effect to until next date.

(MUNNURI LAXMAN),J

(DR.PUSHPENDRA SINGH BHATI),J