

**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. Sheetal Kumbhat
For Respondent(s)	:	Mr. Kuldeep Vaishnav

**HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE BALJINDER SINGH SANDHU**

Order

26/02/2026

Learned counsel for the appellant submits that the issue raised in the present appeal is also subject-matter being examined by Hon'ble Apex Court in SLP No.3771/2018 (M/S Rajasthan Ex Serviceman Welfare Cooperative Society Ltd. Vs. Commissioner of Central Excise (Appeals), Jaipur) wherein the interim order passed by the Court has been made absolute and the leave has already been granted.

Considering the issue raised in the present appeal relating to the question whether the appellant would be liable to pay the security service or not as a man power recruitment agency on the gross amount, will therefore have to be decided by the Hon'ble Apex Court and would be applicable to the present case.

We, therefore, dispose of this appeal and hold that the judgment passed by the Supreme Court in civil appeal arising out of SLP No.3771/2018 (M/S Rajasthan Ex Serviceman Welfare Cooperative Society Ltd. Vs. Commissioner of Central Excise (Appeals), Jaipur shall apply *mutatis mutandis* on the present case and shall govern the present appeal.

The appeal is accordingly, dispose of.

It goes without saying that interim order as directed by the Supreme Court shall also apply to the present appellant.

(BALJINDER SINGH SANDHU),J (SANJEEV PRAKASH SHARMA),ACJ