

ITEM NO.23

COURT NO.3

SECTION III

SUPR EME COUR T OF I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil)...CC 10476/2009

(From the judgment and order dated 25/11/2008 in CEA No. 63/2008
of The HIGH COURT OF KARNATAKA AT BANGALORE)

COMMR.OF SERVICE TAX

Petitioner(s)

VERSUS

M/S STAG SOFTWARE (P) LTD.

Respondent(s)

(With appln(s) for c/delay in filing SLP)

Date: 10/08/2009 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA

HON'BLE MR. JUSTICE AFTAB ALAM

For Petitioner(s)

Mr. Parag Tripathi, ASG

Mr. Anuj Bhandari, Adv.

Mr. Manish Pushkarna, Adv.

Mr. T.V. Ratnam, Adv.

Mrs. Anil Katiyar, Adv.

For Respondent(s)

UPON hearing counsel the Court made the following
ORDER

Delay condoned.

On the question of as to whether Software Development and
Software Services undertaken by the respondent comes under the caption

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"Technical Inspection", we find no merit in this Special Leave Petition,
hence the same is dismissed.

As regards the issue of taxability of Computer Training, we grant
liberty to the Department to move the Tribunal by way of clarification and
place before it the appropriate Notification which earlier was not placed
before the Tribunal.

(S. Thapar)
PS to Registrar

(Madhu Saxena)
Court Master