

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. \_\_\_\_\_ OF 2017  
Diary No(s). 23204/2017

COMMISSIONER OF CENTRAL EXCISE  
AND SERVICE TAX, JAIPUR II

APPELLANT(S)

VERSUS

M/S. BMD PVT. LTD.

RESPONDENT(S)

O R D E R

1. Heard Shri Ranjit Kumar, learned Solicitor of India and perused the relevant material.
2. Delay condoned.
3. In view of the fact that the order of the High Court is on the basis of the activity actually undertaken and the materials in support thereto which unmistakably point that such activity is research activity and not consultancy service we are not inclined to interfere. However, it is stated by the learned Solicitor General that the agreement is still in force. If any part of the agreement pertaining to consultancy service is

to be implemented, it will be open for the Revenue to take necessary steps in accordance with law.

4. With the aforesaid observations the appeal is disposed of.

.....,J.  
(RANJAN GOGOI)

.....,J.  
(NAVIN SINHA)

NEW DELHI  
04 SEPTEMBER, 2017

ITEM NO.27

COURT NO.3

SECTION XIV

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 NO. \_\_\_\_\_ OF 2017

Diary No(s). 23204/2017

(Arising out of impugned final judgment and order dated 20-12-2016 in AN No. 438/2012 passed by the Custom Excise Service Tax Appellate Tribunal)

COMMISSIONER OF CENTRAL EXCISE AND  
SERVICE TAX JAIPUR II

Petitioner(s)

VERSUS

BMD PVT. LTD.

Respondent(s)

(IA No.78822/2017-CONDONATION OF DELAY IN FILING and  
IA No.78823/2017-STAY APPLICATION)

Date : 04-09-2017 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE RANJAN GOGOI  
HON'BLE MR. JUSTICE NAVIN SINHA

For Petitioner(s) Mr. Ranjit Kumar, SG  
Mr. H. Raghavendra Rao, Adv.  
Ms. Binu Tamta, Adv.  
Mr. B. Krishna Prasad, AOR

For Respondent(s)

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

Delay condoned.

The appeal is disposed of in terms of the  
signed order.

(NEETU KHAJURIA)  
COURT MASTER

(ASHA SONI)  
BRANCH OFFICER

(Signed order is placed on the file.)