

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. \_\_\_\_\_ /2023  
(@ CIVIL APPEAL Diary No(s). 23042/2023)

COMMISSIONER OF SERVICE TAX-IV

APPELLANT(S)

VERSUS

PRIME FOCUS LTD.

RESPONDENT(S)

O R D E R

Delay condoned.

We have heard Mr. Balbir Singh, learned ASG, who has drawn our attention to the definition of 'Video Production Agency' in Section 65(119) and the definition of 'Video-Tape Production' in Section 65(120) of the Finance Act, 1994 to contend that the analysis of the said definitions made by the Tribunal is incorrect. In that regard, it was pointed out that what is of importance is the nature of services rendered during the course of Video-Tape Production Agency and looked at from that prospective, the order of the Tribunal is incorrect.

*Per contra*, it was pointed out by learned counsel for the respondent that what is of significance in the definition of 'Video-Tape Production' is 'the process of any recording of any programme, event or function on any device and services relating thereto'. In other words, if the process of recording is absent then, merely rendering any services would not arise as such. It was contended that the impugned order would not call for any

interference.

On a conjoint reading of the definitions of the 'Video Production Agency' and 'Video-Tape Production', we find that the services such as editing, cutting, coloring etc. is only after recording is done of any programme, event or function on a magnetic tape or any other media or device. This is clear from the use of the words "*services relating thereto*" and such a Video-Tape Production when done by any professional videographer or any commercial concern engaged in the business of rendering such services is a 'Video Production Agency'.

Having regard to the expressed words "*services relating thereto*" and the circular dated 09.07.2001, paragraph '2', we find that the Tribunal has rightly interpreted the said sections.

The Civil Appeal is, hence, dismissed.

It is needless to observe that the aforesaid definitions are relevant only till 01.07.2000.

Pending application(s), if any, shall stand disposed of.

.....J.  
( B.V. NAGARATHNA )

.....J.  
( UJJAL BHUYAN )

NEW DELHI;  
JULY 18, 2023

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGSCIVIL APPEAL DIARY NO(S). 23042/2023

(Arising out of impugned final judgment and order dated 25-01-2023 in STA No. 87364/2016 passed by the Custom Excise Service Tax Appellate Tribunal, West Zonal Bench At Mumbai)

COMMISSIONER OF SERVICE TAX IV

APPELLANT(s)

VERSUS

PRIME FOCUS LTD.

Respondent(s)

(IA No.122128/2023-CONDONATION OF DELAY IN FILING and IA No.122130/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.122129/2023-STAY APPLICATION)

Date : 18-07-2023 This appeal was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA  
HON'BLE MR. JUSTICE UJJAL BHUYAN

For Petitioner(s) Mr. Balbir Singh, A.S.G.  
Mr. Mukesh Kumar Maroria, AOR  
Ms. Rekha Pandey, Adv.  
Ms. Monica Benjamin, Adv.  
Mr. Pratyush Srivastava, Adv.  
Mr. Pushpinder Singh, Adv.

For Respondent(s) Mr. Vipin Jain, Adv.  
Mr. Vishal Agarwal, Adv.  
Mr. Rupesh Kumar, AOR  
Ms. Pankhuri Shrivastava, Adv.  
Ms. Tuhina Sinha, Adv.  
Ms. Shilpa Baloni, Adv.  
Mr. Girish Raman, Adv.

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

Delay condoned.

The Civil Appeal is dismissed in terms of the signed order which is placed on the file.

Pending application(s), if any, shall stand disposed of.

(RADHA SHARMA)  
COURT MASTER (SH)

(MALEKAR NAGARAJ)  
COURT MASTER (NSH)