

Madhya Pradesh Consultancy Vs. C.C.E.

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SooperKanoon Citation : sooperkanoon.com/45947

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Aug-01-2007

Judge : N T C.N.B., P Das

Appellant : Madhya Pradesh Consultancy

Respondent : C.C.E.

Judgement :

2. The Misc. application seeks permission to present additional materials. The same is allowed.

3. Service Tax demand has been made against the appellant by treating the services provided to various Govt. agencies as Management Consultancy and Engineering Consultancy service.

4. We have been taken through relating to the engagement. It is seen that the nature of the work is field evaluation and data collection about various projects launched by the Govt. like afforestation.

Prima-facie, we are of the view that there is no Management Consultancy or Engineering Consultancy in the performance of such services.

5. Tax demand is not prima-facie sustainable. Stay application is allowed and recovery stayed till the disposal of the appeal.