

**Transformers and Electricals Vs. Commissioner of Central Excise**

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**SooperKanoon Citation :** [sooperkanoon.com/726435](http://sooperkanoon.com/726435)

**Court :** Kerala

**Decided On :** Apr-06-2009

**Reported in :** 2009[14]STR737; [2009]22STT96

**Judge :** C.N. Ramachandran Nair and; K. Surendra Mohan, JJ.

**Appeal No. :** C.E.A. Nos. 10 and 12 of 2008

**Appellant :** Transformers and Electricals

**Respondent :** Commissioner of Central Excise

**Advocate for Def. :** T. Sanjay, CGC

**Advocate for Pet/Ap. :** Joseph Kodianthara, Adv.

**Disposition :** Appeal dismissed

**Judgement :**

**Ramachandran Nair, J.**

1. Heard counsel for the appellant and standing counsel appearing for the respondent. Appeals are against the orders of the Tribunal upholding levy of service tax on Engineering and other services rendered by the respondent under the charging entry 'Consulting Engineers Service'. Respondent is engaged in manufacture and installation and commissioning of transformers. The contract is

obviously a divisible one, one for manufacture of the product and the other for rendering services in the form of installation and commissioning. We are of the view that Tribunal rightly came to the conclusion that the design and engineering services received answer the description of fee for rendering services as Consulting Engineers. We therefore dismiss the appeals. We take note of the finding of the Tribunal that no excise duty is payable on the charges on which service charge is levied.

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