IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
SOUTH ZONAL BENCH AT CHENNAI

ST/85/2008

(Arising out of Revision Order No. 20/2008 dated 14.01.2008 passed by the Commissioner of Service tax, Chennai).

M/s. TI Metal Forming : Appellant

Vs.

CST, Chennai : Respondent

Appearance

Ms. Sweta, Adv.,
For the appellant

Shri S. Govindarajan, AC (AR)
For the respondent

CORAM

Hon'ble Shri D.N.PANDA, Judicial Member
Hon'ble Shri MADHU MOHAN DAMODHAR, Technical Member

Date of Hearing/Decision: **07.03.2017**

FINAL ORDER No. 40441/2017

Per: D.N.Panda,

Appellant says that it provided information knowledge to the recipient of such knowledge to use the same in manufacture of certain goods. Such service is not taxable under "Consulting Engineer Service". Consulting service is taxed under section 65(105) (g) of the Finance Act, 1994 read with the definition of

Customs, Excise & Service Tax Appellate Tribunal the said term provided by section 65 (31) of the said Act. Both the sections read as under:-

> **"65(105) (g)** "Taxable service means any service provided to a client, by a consulting engineer in relation to advice, consultancy or technical assistance in any manner in one or more disciplines of engineering [but not in the discipline of computer hardware engineering or computer software engineering];"
>
> **"65 (31)**:- "consulting engineer" means any professionally qualified engineer or an engineering firm who, either directly or indirectly, renders any advice, consultancy or technical assistance in any manner to a client in one or more disciplines of engineering;"

When the show cause notice is read, para 2.1 thereof exhibits the intention of issuance thereof. Beginning part of that para says that appellant was in possession of the required expertise, technical knowhow, proprietary information, specification standards etc., When such information was provided by appellant it does not appeal to common sense to bring the appellant into the fold of "Consulting Engineer Service". Accordingly, the impugned order is set aside and the appeal is allowed.

(Dictated and pronounced in open Court)

09/03/2017

(MADHU MOHAN DAMODHAR)
TECHNICAL MEMBER

8/3/2017

(D.N. PANDA)
JUDICIAL MEMBER

BB

Customs, Excise & Service Tax Appellate Tribunal

प्रमाणित प्रति/Certified True Copy

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