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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066

CUSTOMS APPEAL BRANCH

Appeal No. ST/503 /2006 - CU[DB] Date **10/02/2011**

Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S PUNJAB ENGINEERING COLLEGE.
SECTOR 12,CHANDIGARH.

M/S PUNJAB ENGINEERING COLLEGE. Appellant

Vs

C.C.E.CHANDIGARH Respondent

I am directed to transmit herewith a certified copy of **Final order No. ST/34/ 2011 CU[DB]** dated 02.02.11 passed by the Tribunal under **Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax**

Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent
C.C.E.CHANDIGARH
PLOT NO 19,SECTOR 17-
C,CHANDIGARH.
2. Adv. / Consult
MR.K.K ANAND
A-5,BASEMENT,LAJPAT NAGAR-III NEW
DELHI-24
3. C.D.R
4. Bar association. CESTAT. New Delhi
5. Director Publications. Customs. Excise. I.P. Estate. New Delhi
6. M/s Centax Publictions Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -
7. Company Law Institute of India Pvt Ltd.,No.2(Old No. 36), Vaithyaram Street, T. Nagar,Chennai -17
8. M/s. Deeparchie Publications. M-93. Marg. 46. Saket. New Delhi 110017
9. Taxmann Allied Service Pvt Ltd.. 59/32. New Rohtak Road. New Delhi - 110005
10. Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road, Ahmedabad-15
11. LAWCRUX Advisors Pvt Ltd. LAW House.1-8.Sector - 10. Faridabad 121003 (Haryana)
12. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor,Vasant Arcade,Nelson Mandela Road, Vasant Kunj, New Delhi - 110070
13. Office Copy
14. Guard file

Assistant Registrar
(Customs Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
Division BENCH
Service Tax Appeal No.503 of 2006

(Arising out of Order-in-Review 28/ST/2006/CHD dt.14.07.2006 passed by the CCE, Chandigarh)

Punjab Engineering College	Appellant
Vs.	
CCE, Chandigarh	Respondent

Present for the Appellant: Shri G.K.Sarkar, Advocate
Present for the Respondent: Shri Amirsh Jain, SDR

Coram:Hon'ble Mr.D.N.Panda, Judicial Member
Hon'ble Mr.Methew John, Technical Member

Date of Hearing: 02.02.2011
Date of Decision:02.02.2011

Final **ORDER NO.** 89/34/11

PER: D.N.PANDA

Bare perusal of the review order shows that the appellant is an engineering college providing technical assistance to the needy in respect of technical aspects by its engineering faculty. Learned Commissioner has depicted the meaning of scientific or technical consultancy and consulting engineering services in para 14 (viii) and para 6 of the impugned order. Meaning of the former expression shows that an institution providing scientific or technical advice or such assistance shall come within the purview of scientific or technical consultancy. Similarly the meaning of the expression "Engineering Consultancy" brings to its fold engineering services provided by a commercial establishment engaged as engineering firm. Well defined meaning given by the law does not bring the present technical institute to be engineering consultant. Nowhere the order demonstrates factual evidence suggesting that the appellant's institute was an engineering consultant to provide engineering consultancy service. Service tax being levied on the value of economic services which are commercially feasible and are consumed by the recipient with a clear object to pay for the commercial services, the present institute not serving such purpose, cannot be brought to fold of taxation in disguise. We are therefore unable to uphold the review order but set aside the same. Consequently, the appeal is allowed.

(Pronounced in the open court)

(D.N.PANDA)
JUDICIAL MEMBER

(METHEW JOHN)
TECHNICAL MEMBER

mk