

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

Civil Appeal No. 27 of 2020
(Arising out of D No 42945 of 2019)

C C E and ST Ahmedabad III

.... Appellant(s)

Versus

Kalpataru Power Transmission Ltd

....Respondent(s)

ORDER

1 Delay condoned.

2 The notice to show cause which was issued to the assessee on 29 September 2005 [Annexure A1] specifically called upon the assessee to explain why the services which were provided should not be considered as taxable services under the category of "Consulting Engineers". This is evident from paragraph 22 of the show cause notice.

3 In this background, the Tribunal has correctly come to the conclusion that the ultimate demand that was raised on the assessee travelled beyond the show cause notice. This was for the simple reason that though the show cause notice was made under the category of "Consulting Engineers", in the order impugned before the Tribunal, the demand was under the category of "Erection Services". On this ground, we decline to entertain the appeal. The appeal is accordingly dismissed. However, we

have not expressed any opinion on any other issue which may arise as a consequence of the order of the Tribunal which may be considered in an appropriate case.

.....J.
[Dr Dhananjaya Y Chandrachud]

.....J.
[Hrishikesh Roy]

New Delhi;
January 07, 2020

ITEM NO.7

COURT NO.8

SECTION XVII-A

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

CIVIL APPEAL Diary No(s).42945/2019

C.C.E. AND ST AHMEDABAD III

Petitioner(s)

VERSUS

KALPATARU POWER TRANSMISSION LTD.

Respondent(s)

(WITH IA No.196719/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.196718/2019-STAY APPLICATION and IA No.196717/2019-CONDONATION OF DELAY IN FILING APPEAL)

Date : 07-01-2020 This appeal was called on for hearing today.

CORAM :

HON'BLE DR. JUSTICE D.Y. CHANDRACHUD
HON'BLE MR. JUSTICE HRISHIKESH ROY

For Petitioner(s) Ms. Nisha Bagchi, Adv.
Ms. Swati Ghildyal, Adv.
Mr. B. Krishna Prasad, AOR

For Respondent(s)

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

Delay condoned.

The appeal is dismissed in terms of the signed order.

Pending application, if any, stands disposed of.

(SANJAY KUMAR-I)
AR-CUM-PS

(SAROJ KUMARI GAUR)
COURT MASTER

(Signed order is placed on the file)