

SERVICE TAX

Erection of pandal or shamiana is liable to service tax – CBEC clarifies

The Central Board of Excise and Customs has clarified that the activity of providing pandal and shamiana along with erection thereof and other incidental activities is a declared service [section 66E(f)] liable to service tax and not deemed sale involving “transfer of right to use goods”.

The Board has explained that such an activity is a service of preparation of a place to hold a function or event as the effective possession and control over the pandal or shamiana remains with the service provider, even after the erection is complete and the specially made-up space for temporary use handed over to the customer.

Following judgements have been relied upon by the CBEC while issuing the said clarification:

- (i) *Rashtriya Ispat Nigma Ltd. V CTO [2002] 126 STC 0114 (SC)*
- (ii) *Harbans Lal vs. State of Haryana [1993] 088 STC 0357 (P & H)*
- (iii) *BSNL Vs. UOI [2006] 3 STT 245 (SC)*

[Circular No. 168/3/2013 ST dated 15.04.2013]

EXCISE - CUSTOM - SERVICE TAX

New Forms for filing appeal to CESTAT

CBEC has revised the forms for filing appeal in the CESTAT. Amended new forms for Central Excise (E.A.-3, E.A.-4, E.A.-5), Customs (C.A.-3, C.A.-4, C.A.-5) and Service Tax (S.T.-5, S.T.-6, S.T.-7) have been notified vide *Notification Nos. 6/2013-CX (N.T.), 37/2013-Cus (N.T.) and 5/2013-ST, all dated 10.04.2013* respectively. These forms have been made effective from 01.06.2013 though they would be optional till 31.08.2013. Therefore, all appeals filed in the Tribunal on or after **01.09.2013** would be in the new form being prescribed.

These forms have been revised to ensure quick disposal of cases. Additional

information sought would lead to faster communication between the Tribunal Registry and the appellant, bunching of cases and would also facilitate creation of a comprehensive database.

[Circular No. 969/03/2013-CX dated 11.04.2013]

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