



Vasudev Mehta

Issue : Whether services related to sales promotion of goods in India provided to recipients located outside India qualify as Export of Services? Held : Yes Brief Facts of the Case : During the period 2010-11 to 2012-13, the appellant had, under the agreement with the company situated outside India, provided different services to assist them in sales of their products such as to provide information regarding prospective buyers, to provide market information, competitors movement, to visit the customers for promoting the product, to follow competitor's activities, to collect import/export statistics of the product in appellant's territory and shares this information with the principals and suc.....