

Dhaval Talati

3 Assistant Commercial Taxes Officer vs. Agarwal Carriers and Lifters Crane services constitute contract of service & not 'sale' under VAT [2023/ RJJ/003201 Rajasthan Bench at Jaipur] Facts of the Case The case of Assistant Commercial Taxes Officer vs. Agarwal Carriers and Lifters revolves around whether the services provided by the assessee, which include loading, unloading, lifting, and shifting through a crane, constitute a 'sale' or not. The dispute arose from a survey conducted at the premises of the respondent-assessee, during which it was discovered that the assessee provided crane services to various customers, including the Transport Department.