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15 Whether the agreement entered into is a contract for services or for the supply and/or sale of software covered under section 2(24) of the MVAT Act? Held: Not sale of software u/s 2(24) of the MVAT Act. Facts of the Case The appeal, admitted raised four key questions of law: Whether the agreement dated 1st January 2006 between the Appellant and M/s. QAD India Private Limited was a contract for services or for the supply and/or sale of software; Whether the Tribunal erred by not following the precedents set by the Karnataka Sales Tax Tribunal and High Court; Whether the Tribunal failed to consider the Affidavit dated 18.12.2014, which was relevant to understanding the nature of services provided; and Whether the services rendered by the Appellant, related to bug fixing in the software, amounted to the devel.....