



Vasudev Mehta

Issue : Whether Carrying out Fabrication Work amounts to Manpower Services Under Service Tax ?  
Held : No  
Brief Facts of the Case : The brief facts of the case are that the appellant are carrying out various jobs of Fabrication work as per the drawing of M/s Anup Engineering Ltd. The jobs involved are setting up of components, SMAW welding, hydro testing and vacuum testing of the goods. For these jobs, the appellant are deputing their own staff and workers for execution of such work assigned to the appellant by their service recipient M/s. Anup Engineer Ltd. and on the completion of the job paying Excise Duty on their final product. The case of the department is that since the appellant are deputing their own staff, their activity falls under 'Manpower recruitment & supply agency service'. Conclusion :.....