



CA Vasudev Mehta

I. Issue Whether bouquet of services like designing and product development, including creating new patterns and graphics that are shared with the vendors and arrangement of pre-production samples to the foreign client for approval, evaluation of vendor facilities in terms of its capabilities to provide the merchandise required, quality monitoring and also providing logistics and operational assistance for export of cargo till it reaches the destination. provided by the appellant to client outside india constitute intermediary services? Held : No Brief Facts of The Case Briefly stated the facts in this appeal are that the appellant are engaged in providing design and product development, evaluation and vendor development, quality monitoring and other related services to its foreign client viz. M/s. Primark, P.O. Box No. 644.....