

Vasudev Mehta

Issue Whether service tax is payable for providing post-sales warranty services during the warranty period through third party arrangement under the taxable category of 'Management, Maintenance or Repair Service' ? Held : No Brief Facts of the Case : Briefly stated the facts of the case are that the appellant are engaged in the manufacture, trading and servicing of computer systems, CPU, servers etc., falling under Chapter 84 of Central Excise Tariff Act, 1985. During the course of audit, it was noticed that the appellant was providing output services under the category of 'Management, Maintenance or Repair Service' (MMR service for short) either under warranty period or under Annual Maintenance Contract (AMC). They procured parts and spares on which CENVAT credit was availed. The appellants are discharging service tax on A.....