

I/737461/2022

	<p>केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड  <b>Central Board of Indirect Taxes &amp; Customs</b>          विधिकार्य निदेशालय  <b>Directorate of Legal Affairs</b></p>	
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F. No. 1080/02/DLA/SC/2020/Pt.I - 19/18

Date: 31.08.2022

To,

All Principal Chief Commissioners (CGST)  
 All Chief Commissioners (CGST)

Sirs/Madams,

**Subject: Civil Appeal No.4928/2018 (Commissioner of Central Excise, Raipur v/s M/s Sepco Electric Power Construction Corporation) - reg.**

Please find enclosed herewith the Hon'ble Supreme Court order dated 11.07.2022 passed in the above matter. Kind attention in this context is drawn to para 13 of the order wherein the Hon'ble Court has held that even prior to amendment dated 01.05.2006 in Section 65(31) of the Finance Act, 1994, the definition of "Consulting Engineer" included Body Corporates and hence tax was payable by such Body Corporates.

Yours faithfully,  
**MAHENDRA RANGA**  
**PRINCIPAL COMMISSIONER**  
 01-09-2022  
 (Mahendra Ranga)  
 Principal Commissioner

Copy for kind information to –

1. P.S. to the Member (Legal), CBIC, North Block.
2. The Commissioner Service Tax (CX/ST), CBIC, North Block.
3. webmaster.cbec@icegate.gov.in with a request to upload on CBIC website under Legal Affairs.
4. DLA website.

Principal Commissioner

Deen  
 Dayal Upadhyay Marg, 4<sup>th</sup> Floor, Rajendra Bhawan, New Delhi 110002  
 Tel: 011 23219071, Telefax: 011 23219073, email: [dlasmc-cbic@gov.in](mailto:dlasmc-cbic@gov.in)