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The Hon'ble Delhi CESTAT in the recent case of Ruchi Soya Industries Ltd vs. Commissioner of Customs (CESTAT Delhi), [2021] 129 taxmann. com 368 has held that when no service has been rendered, service tax cannot be levied. Facts of the case: M/s. Ruchi Soya Industries Ltd. (the "Appellant") had set up a project for generating electricity using wind energy comprising of one Suzlon-made Wind Turbine Generator ("WTG") having an output of 1500 KW electricity. The Appellant requested the operator of said WTG M/s. Suzlon Global Services Ltd. (M/s. "SGSL") to maintain the said WTG. SGSL inter alia is in the business of operating, managing, and maintaining wind farm for projects for the generation of wind energy by means of WTG. Hence, they accepted the aforesaid request of the Appellant vide agreement dated 17.12.2014 so entered between them. During the course of the audit, the o.....