

Dhaval Talati

20 When effective control & possession remained with lessor, can it be correct to contend that there was transfer of right to use the cranes? Held: No Facts of the Case The Company Sanghavi Movers Ltd (Respondent) is engaged in supply of tangible goods & services & liable for service tax under the Finance Act. It owns a fleet of cranes of different capacities which are used for erection of industrial plants, refineries, petrochemical complexes, windmills, etc. Respondent lets out its cranes as per work order issued by its client to be deployed at the client's location with the help of skilled employees comprising of crane operators and riggers. In pursuance of a work order, Respondent gave on hire and deployed few cranes to its client namely Suzlon Infrastructure Services Ltd. (SISL) on certain terms and conditions. Further, Investigation Officer of.....