HT Media v Principal Commissioner Delhi South GST
Facts of the Case
Hindustan Times Leadership Summit
Annual event hosting
International guest speakers
Contractual Arrangements
Foreign booking agents
Washington Speakers Bureau
Harry Walker Agency
Revenue Dispute
Speaker fee payments
Event Management Service classification
Show cause notices issued
Statutory Provisions
Finance Act 1994 Chapter V
Definitions
Section 65(40): Event Management
Section 65(41): Event Manager
Section 65(105)(zu): Taxable Service
Section 66A: Reverse Charge Mechanism
Tribunal (CESTAT) Holding
Affirmed Event Management tax liability
Limited demand to normal period
Rejected Management Consultancy category
Rejected Business Support category
Supreme Court Judgment
Nature of Service
Booking speakers is not management
Speakers do not plan or organize events
Legal Principles
Strict interpretation of taxing statutes
Common parlance test
Final Verdict
Set aside Tribunal judgment
Appeals allowed
Tax levy failed