

**GIB/MB/Rjay Bharat/06.07.2015/HC-137**

**High Court Category :** Others

**State :** Mumbai

**Order No.:** GIB/MB/Rjay Bharat/06.07.2015/HC-137

**Name of Entry :**

Jay bharat Automobiles Limited

**Date :** 06-07-2015

**Breif Issue :**

**Facts & Issue Of The Case :**

It was held that only because some incentives/ discounts are received by the appellant under various schemes of the manufacturer cannot lead to the conclusion that the incentive is received for promotion and marketing of goods. It is not material under what head the incentives are shown in the Ledgers, what is relevant is the nature of the transaction which is of sale. All manufacturers provide discount schemes to dealers. Such transactions cannot fall under the service category of Business Auxiliary Service when it is a normal market practice to offer discounts/ institutions to the dealers.