2026 INSC 66

**REPORTABLE**

**IN THE SUPREME COURT OF INDIA**

**CIVIL APPELLATE JURISDICTION**

**CIVIL APPEAL NOS. 23525 - 23526 OF 2017**

**HT MEDIA LIMITED** **....Appellant(s)**

**VERSUS**

**PRINCIPAL COMMISSIONER DELHI SOUTH GOODS AND SERVICE TAX** **....Respondent(s)**

**J U D G M E N T**

**J.B. PARDIWALA, J.**

**1.** Since the issues involved in both the captioned appeals are the same, the challenge is also to the self-same judgment passed by the Tribunal and the parties are also the same, those were taken up for

hearing analogously and are being disposed of by this common judgment and order.

**2.** These appeals arise from the common judgment and order passed by the Customs, Excise and Service Tax Appellate Tribunal, New Delhi (for short, the "**CESTAT**") dated 31.08.2017 in Service Tax Appeal Nos. 52881 & 52888 of 2014 respectively, by which the appeals filed by the appellant herein came to be disposed by the Tribunal holding that the appellants herein are liable to pay Service Tax under the category of "event management service" for the period covered within the normal limitation. At the same time, the Tribunal also held that the demand of Service Tax in respect of management consultancy service and business support service, and interest liability for entries with reference to associated enterprise were not sustainable in law.

**FACTUAL MATRIX:-**

**3.** The appellant assessee conducted annual Hindustan Times Leadership Summit (hereinafter referred to as, "**the Summit**"). Speakers were invited from outside India to address the Summit. The

appellant entered into contracts with booking agents such as the Washington Speakers Bureau and Harry Walker Agency to book speakers such as Mr. Tony Blair, Mr. Jerry Linenger and Mr. Al Gore.

**4.** Show cause notices were issued under the Finance Act, 1994 (hereinafter referred to as "**the Finance Act**") *inter alia* proposing to impose Service Tax on fees paid to the speakers through the booking agents under the category of "Event Management Service" under Section 65(105)(zu) read with Sections 65(40) and 65(41) respectively of Chapter V of the Finance Act by invoking the extended period of limitation.

**5.** The show cause notices were adjudicated by the Commissioner and ultimately *vide* the Order-in-Original dated 13.02.2014, the demand of Service Tax invoking the extended period of limitation under Section 73 of the Finance Act with interest and penalty, was confirmed.

**6.** The appellant assessee being dissatisfied with the Order-in-Original passed by the Commissioner referred to above, went in appeal before the Tribunal. While the Tribunal set aside the invocation of the extended period of limitation, the demand under the

normal period of limitation came to be affirmed by the Tribunal under the category of "Event Management Service".

**7.** In such circumstances referred to above, the appellant is here before this Court with the present appeals.

**SUBMISSIONS ON BEHALF OF THE APPELLANT:-**

**8.** Mr. Ashok Dhingra, the learned Counsel appearing for the appellant vehemently submitted that the Tribunal committed a serious error in passing the impugned order affirming the demand under the normal period of limitation. It was argued vehemently that no service could be said to have been provided by the agents to the appellant.

**9.** The learned Counsel argued that there was no arrangement between the appellant and the agents for providing of any service for the Summit to the appellant. The agents, being lecture booking agents of the speakers, dealt with the appellant on behalf of the speakers.

**10.** It was further argued that the speakers, being senior politicians and former heads of States could be booked only through their

respective agents, who negotiate & execute contracts, and collect an appearance fee on behalf of the speakers. The agents were paid by the speakers for the services rendered to the speakers, which fact has been confirmed by both the Washington Speakers Bureau and Harry Walker Agency respectively.

**11.** It was argued that for Section 65(40) and Section 65(105)(zu) of the Finance Act respectively to apply, an activity must have the following essential ingredients cumulatively to be taxable as service under taxable category of Event Management thereof:

**(a)** The person providing the Service must be an Event Manager, as defined in Section 65(41) read with the TRU Circular dated 08.08.2002.

**(b)** Such Event Manager should be engaged in providing service to any person, and

**(c)** Such service should be in relation to event management, i.e., planning, promotion, organizing, or presentation of any arts, entertainment, business, sports, marriage or any other event and includes any consultation provided in this regard.

**12.** The learned Counsel submitted that the TRU Circular dated 08.08.2002 clarified that Event Manager is a person who is engaged in managing the venue for an event, including decoration of sets, mandap, chair, table, barricades, sound, light video, electricals, security, communication, invitations to the event/sale of tickets and publicity of the event; & also has to manage stage show, artist, musician, choreographers & other miscellaneous items of work for holding of an event.

**13.** It was also argued that in the instant case the agents:

**(a)** were neither event managers, nor were engaged in providing any service to the appellant. The agreements were signed by them as lecture booking agents of the speakers, on their behalf;

**(b)** were not engaged in managing venue, decoration of sets, barricades, sound, light, security, communication, sale of tickets or publicity;

**(c)** had nothing to do with planning, promotion, organization, or presentation of the Summit, and

**(d)** did not provide any consultation to the appellant qua the Summit.

**14.** In the last, it was argued that in the decision rendered in ***International Merchandising Company, LLC (Earlier known as International Merchandising Corporation) v. Commissioner, Service Tax, New Delhi*** reported in **2023 (3) SCC 641**, this Court has held, in an identical fact situation, that the service falls under the category of Manpower Recruitment or Supply Agency Service, classifiable under Section 65(105)(k). Consequently, the very same service cannot be classified by the Revenue under Section 65(105)(zu) as Event Management Services.

**15.** The learned Counsel in support of his aforesaid submissions placed strong reliance on the following decisions:

**(a)** ***Bharti Cellular Limited v. Assistant Commissioner of Income Tax*** reported in (**2024) 8 SCC 608**.

**(b)** ***UOI v. Future Gaming Solutions Private Limited*** reported in **(2025) 5 SCC 601**.

**16.** In such circumstances referred to above, the learned Counsel prayed that there being merit in his appeals, those may be allowed and the impugned order passed by the Tribunal be set aside.

**SUBMISSIONS ON BEHALF OF THE REVENUE:**

**17.** On the other hand, Mr. V. Chandrashekara Bharathi, the learned Counsel appearing for the Revenue would submit that the primary contention of the appellant that the booking agents are the agents of the speakers and there is no service contract between the booking agents and the appellant, deserves to be rejected for the following reasons:

**(a)** For a Principal Agent relationship to arise, it is a condition precedent that the booking agents represent themselves as the speaker's agent to the appellant. To the contrary, in the contract between the appellant and Harry Walker agency, it is explicitly mentioned that the booking agent is an independent contractor and will not be responsible for the actions of the speaker. There was no representation whatsoever that the booking agent was representing the speaker in concluding the contract with the appellant.

**(b)** To the contrary, the booking agent would ensure that the speaker appears in the Summit organized by the appellant and

is concluding the contracts in their individual capacity for the purpose of ensuring the speakers' presence in the Summit.

**(c)** Merely because the agencies abroad represented themselves as 'booking agents', they would not automatically become agents of the speakers. For such an agency to arise, the contract must be in such a way that the booking agents conclude the contracts by way of an express authorization granted by the speakers to the booking agents. Such an authorization is conspicuous by its absence in the present case.

**(d)** If the booking agents are indeed agents of the speakers as submitted by the appellant, there was no requirement for the booking agents to distance themselves from the speakers action, since their role will be limited to merely concluding the contract and will have no liability at all, since it is actually the speaker himself concluding the contract in the eyes of the law.

**(e)** Lastly, the consideration that was paid by the appellant to the booking agent was not a payment made to the speaker directly. It was a payment made to the booking agent for procuring the speaker. Consequently, the gross amount

charged by the booking agent would be the taxable value, on which the rate of Service Tax would apply.

**(f)** As a result, on account of the lack of representation by the booking agents to the appellant that they were indeed representing the speakers while concluding the contract and the lack of express authorization issued by the speakers to the booking agents to conclude contracts on their behalf, the booking agents cannot be treated as mere agents of the speakers.

**18.** The Revenue further contended that the submission of the appellant that the contours of Section 65(105)(zu) are not satisfied deserves to be rejected for the following reasons:

**(a)** Any service provided or to be provided to any person by an event manager in relation to event management is a taxable supply under Section 65(105)(zu).

**(b)** An 'event manager' means any person who is engaged in providing any service in relation to event management in any manner, under Section 65(41).

**(c)** 'Event Management' means any service provided in relation to planning, promotion, organizing or presentation of any arts, entertainment, business, sports, marriage or any other event and includes any consultation provided in this regard, under Section 65(40).

**(d)** In short, the appellant must satisfy the definition of the event manager and must provide a service in relation to the event management, for the charge to be successful.

**(e)** The speakers cannot be identified separately from the Summit. It is the speakers that constitute the Summit. There would be no Summit if not for the speakers' presence. In other words, the speakers by themselves become the event. The role of the booking agents must be examined in this context.

**(f)** By ensuring the speakers' presence for a consideration, the booking agents undoubtedly rendered a service in relation to the planning, promotion, organizing or presentation of the Summit. It was integral for the appellant to procure the speakers since without them the event would be without any significance, and it was the booking agents that ensured

speakers' presence. Consequently, the booking agents would become event managers and by procuring the speakers' presence and ensuring that they deliver the lecture at the Summit, they have provided an event management service, liable to tax under Section 65(105)(zu).

**19.** In the last, it was argued that the decision of this Court in ***International Merchandising Company LLC (supra)*** has no application to the present case.

**20.** In such circumstances referred to above, the learned counsel prayed that there being no merit in the appeals those may be dismissed

**ANALYSIS:-**

**21.** Having heard the learned Counsel appearing for the parties and having gone through the material on record, the only question that falls for our consideration is whether the fee paid by the appellant to the personalities/speakers, through their booking agents, is liable to Service Tax under the reverse charge mechanism, more particularly under the taxable category of "Event Management Service" under

Sections 65(40) and 65(41) read with Section 65(105)(zu) respectively of Chapter V of the Finance Act?

**22.** The aforesaid issue falls for our consideration for the period of demand between October, 2009 and March, 2012. The revenue implication is to the tune of Rs. 60,56,180/- (Rupees sixty lakh fifty-six thousand one hundred eighty).

**23.** Before adverting to the rival submissions canvassed on either side, we must look into few relevant provisions of the Finance Act.

**24.** During the period of dispute and up to 30.06.2012, Service Tax was levied on various categories of taxable services defined in the Finance Act i.e., under the positive definition of taxable services [w.e.f. 01.07.2012 the negative list of services regime was introduced under the Finance Act, where all services were taxable except services in the negative list or those exempted by notification issued by the Central Government], the relevant provisions of which are:

**(a)** Section 66 – provided for levy of Service Tax on value of taxable services.

**(b)** Section 66A – provided for levy of Service Tax on taxable services provided from outside India and received by a person in India under the reverse charge mechanism.

**(c)** Various sub-Sections of Section 65 – provided definition of individual taxable services, which were amended from time to time by an amending Act, and liability to Service Tax.

**(d)** Section 65A – provided for the classification of taxable services, as follows:

> *"65A. Classification of taxable services –*
> *(1) For the purposes of this chapter, classification of taxable services shall be determined according to the terms of the sub- clauses (105) of section 65;*
>
> *(2) When for any reason, a taxable service is prima facie, classifiable under two or more sub-clauses of clause (105) of section 65, classification shall be effected as follows :-*
>
> *(a) the sub-clause which provides the most specific description shall be preferred to sub-clauses providing a more general description;*
>
> *(b) composite services consisting of a combination of different services which cannot be classified in the manner specified in clause (a), shall be classified as if they consisted of a service which gives them their essential character, in so far as this criterion is applicable;*

*(c) when a service cannot be classified in the manner specified in clause (a) or clause (b), it shall be classified under the sub-clause which occurs first among the sub-clauses which equally merits consideration;]*

*4(3) The provisions of this section shall not apply with effect from such date as the Central Government may, by notification, appoint."*

**(e)** Section 73 – provided for recovery of Service Tax not levied or paid or short levied or short paid or erroneously refunded.

**25.** Section 65(41) of the Finance Act defined 'event manager' as follows:

*"'event manager' means any person who is engaged in providing any service in relation to event management in any manner"*

**26.** Section 65(40) of the Finance Act defined 'event management' as follows:

*"'event management' means any service provided in relation to planning, promotion, organizing or presentation of any arts, entertainment, business, sports, marriage or any other event and includes any consultation provided in this regard"*

**27.** Section 65(105)(zu) of the Finance Act, defined taxable service as follows:

> *"65. … (105) "taxable service" means any service provided or to be provided, -*
>
> *xxx xxx xxx*
>
> *(zu) to any person, by an event manager in relation to event management"*

**28.** The Tax Research Unit of the Board *vide* Circular issued under F. No. B11/1/2002-TRU dated August 8, 2002 (hereinafter, the "**Circular dated 08.08.2002**") clarified *inter alia* in relation to Event Management Service as thus:

> *"2. As per clause (34), "event management" means any service provided in relation to planning, promotion, organizing or presentation of any arts, entertainment, business, sports or any other event and includes any consultation provided in this regard. Vide clause (90)(zu), taxable service means any service provided to a client, by an event manager in relation to event management. Event manager has been defined in clause (35) as any person who is engaged in providing any service in relation to event management in any manner.*
>
> *3. An event manager is hired to execute an event such as product launch of any corporate, promotional activities, concerts/ rock show, official meets, award functions, beauty pageants, entertainment events, exhibitions, private functions, and sports events etc. Event manager uses his expertise and ideas to manage an event. Event manager is supposed to manage a venue, sets including decoration of sets, mandap, chair, table, barricades, sound, light video, electricals, security, communication, invitations to the event/ sale of tickets and publicity of the event. He has also to manage the stage show, artist, musician, choreographers and other miscellaneous items for holding of event. All*

*services provided by the event manager are liable to service tax. This also covers any consultation provided for organizing an event....”*

**29.** Section 65(68) of the Finance Act defined ‘Manpower Recruitment or Supply Agency Service’ as follows:

*“**Manpower recruitment or supply agency**” means any person engaged in providing any service, directly or indirectly, in any manner for recruitment or supply of manpower, temporarily or otherwise, to any other person”.*

**30.** Section 65(105)(k) of the Finance Act defined ‘taxable service’ as follows:

*“65. ... (105)* "taxable service" means any service provided or to be provided,-

*(k) to any person, by a manpower recruitment or supply agency in relation to the recruitment or supply of manpower, temporarily or otherwise, in any manner;*

*Explanation — For the removal of doubts, it is hereby declared that for the purposes of this sub-clause, recruitment or supply of manpower includes services in relation to pre-recruitment screening, verification of the credentials and antecedents of the candidate and authenticity of documents submitted by the candidate;”*

**31.** Thus, the essential ingredients for levy of Service Tax during the Period of Dispute on any activity were:

**(a)** Such activity should be service provided in India;

**(b)** Provided by one person to another;

**(c)** For a consideration;

**(d)** Such service must fall under any of the defined taxable category of service i.e., under the positive definition of taxable services under the Finance Act and made liable to Service Tax as taxable service under various clauses of Section 65(105). Thus, for levy of Service Tax, taxable category of services of the Finance Act under which such service is liable to Service Tax has to be determined and proposed in the show cause notice issued by the Department; and

**(e)** In case of taxable service provided from outside India to a person in India, the recipient of such service is liable to Service Tax under the reverse charge mechanism.

## SCHEME OF TAXABILITY

**32.** For the purpose of deciding the pivotal issue, it is first necessary to discuss the scheme of taxability under the Finance Act during the relevant period. The period of dispute is from October 2009 to March 2012.

**33.** It is not in dispute that during such period prior to 1.7.2012, the Service Tax was leviable only on the positive list of services as enumerated in Section 65(105) of Chapter V of the Finance Act. If the services strictly fall within such list, then they are taxable and if not, then no tax can be imposed on such services.

**34.** The only clause of the taxable list of services which is being invoked by the revenue in the present case for imposing tax is Section 65(105)(zu) of the Finance Act.

**35.** The expressions "event management" and "event manager" respectively occurring in Section 65(105)(zu) are defined under Section 65(40) and Section 65(41) of the Finance Act respectively.

**36.** The impugned levy of Service Tax can be sustained only if the service in question falls within the four corners of "event management" by an "event manager".

**WHETHER THE PROVISION COVERS THE SERVICE IN QUESTION?**

**37.** The agreements of the assessee with the agents are part of the record of the present appeals. A bare perusal of these agreements

would indicate that they are in the nature of booking a particular speaker for the Summit. It provides for conditions relating to travel and accommodation of the speaker as well as the schedule of the speaker during his/her visit for the Summit. The contract also provides for the commitments made by the speakers. For instance, in the contract of the assessee with the Washington Speakers Bureau for Mr. Tony Blair, the contract refers to the likely duration of Mr. Blair's speech and Question & Answer session. It also provides for the locations where and the duration for which media interaction with Mr. Blair can take place. The contract further briefly touches upon the topics of interaction.

**38.** Moreover, the appellant assessee has also placed on record declarations from the agents that they rendered services to the assessee as booking agents and that the payment for appearance of speakers was collected by the agents under instructions and on behalf of the speakers in terms of the contracts with the speakers.

**39.** The tenor of the contracts and the declaration given by the agents clearly indicate that the services rendered by such agents to the assessee were in the nature of booking the speakers for the event to

be organized by the assessee. The contracts were entered into with the agents *qua* each speaker laying down the modalities of his/her visit and consideration for the same. Such services cannot be equated with "event management service" which has been statutorily defined to mean "*any service provided in relation to planning, promotion, organizing or presentation of any arts, entertainment, business, sports, marriage or any other event and includes any consultation provided in this regard*". The contract of the asseessee with the booking agents was not for "management of an event" but for booking of the speaker.

**40.** The entire submission of the revenue focuses on the aspect as to whether a "principal-agent" relationship is established between the speaker and the booking agent. However, we are of the view that this is wholly irrelevant for the present controversy. The issue is not whether the relationship between the speaker and the booking agent is that of "principal-agent" or not. The issue is whether the contract constitutes "event management service". As discussed hereinbefore, the contract is for booking of speaker and not for event management

and therefore, the levy of tax on such contract under the category of "Event Management Service" should fail.

**41.** The further argument of the revenue that, without the speaker the event would be devoid of any significance and therefore, the service in question is an "Event Management Service", also deserves to be rejected. That the presence of the speaker is essential for the event cannot be disputed. However, whether the service of the speaker or the agent on behalf of the speaker can be considered to be "event management service" is altogether a different issue. The speaker does not plan, promote, organize or present the event. Thus, the speaker, is neither an "event manager" nor does he provide an "event management service". Similarly, the booking agent who merely books the speaker also acts in the capacity of an agent or representative for agreeing to the terms of the speakers' presence at the event. Participation in the event cannot be considered as management of the event. This precisely is the fundamental error committed by the revenue as well as by the Tribunal while imposing Service Tax on the service in question under the category of "event management service".

**PRINCIPLE OF STRICT INTERPRETATION OF TAXING STATUTE WELL ESTABLISHED**

**42.** The principle of strict interpretation of a taxing statute, particularly in the context of charging provisions, is well established. We may refer to the recent decision in the case of ***Shiv Steels v. State of Assam*** reported in **2025 SCC Online SC 2006** wherein this Court observed as under:

> *"14. In construing fiscal statutes and in determining the liability of a subject to tax one must have regard to the strict letter of law. If the revenue satisfies the court that the case falls strictly within the provisions of the law, the subject can be taxed. If, on the other hand, the case is not covered within the four corners of the provisions of the taxing statute, no tax can be imposed by inference or by analogy or by trying to probe into the intentions of the legislature and by considering what was the substance of the matter."*
>
> (Emphasis supplied)

**CIRCULAR OF CBIC ALSO SUPPORTS THE ASSESSEE**

**43.** The reliance placed by the assessee on Circular dated 8.8.2002 is also well founded. At the cost of repetition, we reproduce the relevant extract of the circular as under:

> *"3. An event manager is hired to execute an event such as product launch of any corporate, promotional activities,*

*concerts/rock show, official meets, award functions, beauty pageants, entertainment events, exhibitions, private functions and sports events, etc. Event manager uses his expertise and ideas to manage an event. Event manager is supposed to manage a venue, sets including decoration of sets, mandap, chair, table, barricades, sound, light, video, electricals, security, communication, invitation to the event/sale of tickets and publicity of the event. He has also to manage the stage show, artist, musician, choreographers and other miscellaneous items for holding of event. All services provided by the event manager are liable to service tax. This also covers any consultation provided for organizing and event…"*

**44.** Thus, what is sought to be covered is the service of management or organizing of the event, and the revenue cannot be allowed to stretch the application of such a clause beyond its contours.

**45.** Having said so, we are also of the view that the classification dispute raised by the appellant, pursuant to the decision of this Court in ***International Merchandising Company LLC (supra)***, deserves to be rejected for the following reasons:

**(a)** The appellant is correct insofar as the following is concerned:

**(i)** Prior to 01.07.2012, the Service Tax regime had specific entries for each service. In other words, without a particular classification, the Revenue cannot tax any service.

**(ii)** Consequently, a particular service cannot have two classifications and has to be traced under a specific sub-clause of Section 65(105).

**(iii)** Since the disputed period is prior to 01.07.2012, the service provided by the booking agents to the appellant needs to be classified under a specific sub-clause. As a result, if the appellant succeeds on the ground that the service provided by the booking agents is a manpower supply service, as held in the aforesaid judgment of this Court, the Revenue cannot classify the same service as event management simultaneously.

**(b)** Though at first glance, the facts in ***International Merchandising Company LLC (supra)*** seem to overlap with the present case, a subtle yet significant difference distinguishes the present case from the facts of International Merchandising.

**(c)** In ***International Merchandising Company LLC (supra),*** the appearance and presence of Mr. Vijay Amritraj was ensured by the service provided in relation to the Chennai Open, which

was the event. He was to make appearances and participate in the charity opening match. What is crucial to note is that Mr. Amritraj had no relevance whatsoever to the main event i.e., Chennai Open. With or without Mr. Amritraj, the main event i.e., Chennai Open, would have continued without any hiccups. This would show that the presence of Mr. Amritraj was merely ancillary to the main event.

**(d)** To the contrary, in the present case, the booking agents that ensured the speakers' presence directly played an integral role in the event itself. Without their involvement, the Summit conducted by the appellant would not have taken place since the event and the speakers cannot be separated from each other. The speakers and their lecture constitute the event, and the booking agents ensure the event takes place. As a result, the speakers' presence is not ancillary to the main event.

**(e)** Consequently, the judgment in ***International Merchandising Company LLC (supra)*** is distinguishable from the facts of the present case.

**LEVY FAILS EVEN ON APPLICATION OF COMMON PARLANCE TEST**

**46.** What is stated in the circular is also the common parlance understanding of "event management". The common parlance test has been applied by this Court for determining classification under sales tax statutes on various occasions. While deciding whether "charcoal" would be included in "coal" it was observed by this Court in the case of ***Commissioner of Sales Tax v. Jaswant Singh Charan Singh*** reported in **1967 SCC Online SC 154** as under:

> *"The result emerging from these decisions is that while construing the word "coal" in entry 1 of Part III of Schedule II, the test that would be applied is what would be the meaning which persons dealing with coal and consumers purchasing it as fuel would give to that word. A sales tax statute, being one levying a tax on goods, must, in the absence of a technical term or a term of science or art, be presumed to have used an ordinary term as coal according to the meaning ascribed to it in common parlance. Viewed from that angle both a merchant dealing in coal and a consumer wanting to purchase it would regard coal not in its geological sense but in the sense as ordinarily understood and would include "charcoal" in the term "coal"."*
>
> (Emphasis supplied)

**47.** Similarly, while deciding whether clinical syringes could be considered as "glassware" or not, this Court observed in the case of

***Indo International Industries v. Commissioner of Sales Tax*** reported in **(1981) 2 SCC 528** as under:

> *"It is true that the dictionary meaning of the expression "glassware" is "articles made of glass" (see Webster's New World Dictionary). However, in commercial sense glassware would never comprise articles like clinical syringes, thermometers, lactometers and the like which have specialized significance and utility. In popular or commercial parlance a general merchant dealing in "glassware" does not ordinarily deal in articles like clinical syringes, thermometers, lactometers, etc., which articles though made of glass, are normally available in medical stores or with the manufacturers thereof like the assessee. It is equally unlikely that a consumer would ask for such articles from a glassware shop. In popular sense when one talks of glassware such specialized articles like clinical syringes, thermometers, lactometers and the like do not come up to one's mind. Applying the aforesaid test, therefore, we are clearly of the view that the clinical syringes which the assessee manufactures and sells cannot be considered as "glassware" falling within entry 39 of the First Schedule to the Act."*
>
> (Emphasis supplied)

**48.** Even if this test of interpretation of sales tax statutes is applied for interpreting the clause for imposing Service Tax, the contract in question cannot be considered to be commonly understood as that of event management. The expressions 'event management' and 'event managers' is commonly understood in the sense of appointing someone to manage or organize the event. Individual contract for

booking of persons required for participation in the event are not commonly understood as “event management” contracts.

**49.** In the result, these appeals succeed and are hereby allowed. The impugned judgment and order passed by the Tribunal is hereby set aside.

**..... J.**
**(J.B. PARDIWALA)**

**..... J.**
**(K.V. VISWANATHAN)**

**New Delhi,**
**16th January, 2026.**