

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I**

APPEAL No. ST/70450/2017-CU[DB]

(Arising out of Order-in-Appeal No. NOI/SVTAX/000/APPL-I/322/2016-17 dated 08/02/2017 passed by Commissioner Central Excise (Appeals-I), Meerut)

National Institute of Banking Studies and

Corporate Management

Appellant

Vs.

Commissioner Central Excise Appeals-I, Meerut

Respondent

Appearance:

Shri Vivek Gupta (CA)

for Appellant

Shri Sandeep Kumar Singh Deputy Commissioner AR

for Respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)

Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 05/12/2018

Date of Decision : 05/12/2018

FINAL ORDER NO 72803 / 2018

Per: Archana Wadhwa

Demand of service tax to the extent of Rs.30,16,710/- stands confirmed against the appellant under the category of "Commercial Training and Coaching Service", along with imposition of penalty.

2. Representative of the appellant appearing before us fairly agrees that the issue stands decided against them in their own case by the earlier orders of the Tribunal. He draws

our attention to the Tribunal's decision in the case of National Institute of Bank Management vs. Commissioner of Central Excise, Pune-III reported at 2013 (32) S.T.R. 340 (Tri.-Mumbai) as also to a subsequent order of this Bench being Final Order No.71785/2018 dated 03.08.2018. However, by referring to the said decision he submits that the benefit of the extended period as also in respect of penalty stands granted in the above decisions on the ground that during the relevant period, the earlier decisions of the Tribunal were in favour of the assessee and as such the issue was not free from doubt. He submits that though the demand in the present appeal falls within the limitation period but the penalty be set aside.

3. After hearing learned AR and in view of the precedent decisions while upholding the demand of service tax, we set aside the penalty imposed upon the appellant and allow the appeal to that extent.

(Dictated and pronounced in Court)

Sd/-
Anil G. Shakkarwar)
Member (Technical)

Sd/-
(Archana Wadhwa)
Member (Judicial)