FAX : 0532-2400149 REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38,MG Marg Civil Lines,Old Red Building,Allahabad-211001
Regional Branch, Allahabad

Dated: 06/03/2018

To

Appellant as per address in table below
Respondent as per address in table below

Final Order No. ST/A/70458-70460/2018-CU[DB] dated 02/01/2018

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the **Finance Act, 1994 relating to Service Tax Act, 1994.**

Asstt. Registrar

	Application	Appeal	Name and Address of Appellant
1	ST/CROSS/3331/2012	ST/1983/2012	**Commissioner of Central Excise and Service Tax-Lucknow** 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH 226001
2	ST/CROSS/3330/2012	ST/1984/2012	**Commissioner of Central Excise and Service Tax-Lucknow** 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH 226001
3	ST/CROSS/3332/2012	ST/1985/2012	**Commissioner of Central Excise and Service Tax-Lucknow** 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH 226001
			Name and Address of Respondent
4			Anurag Maths Classes Rohti Bhawan, Sapru Marg, Lucknow.(U.P)
5			Rajesh Physics Classes Rohti Bhawan, Sapru Marg, Lucknow.(U.P.)
6			Anil Chemistry Classes Rohti Bhawan, Sapru Marg, Lucknow.(U.P.),

Other Appellants and Respondents as per Annexure

Copy To

7 Bar Association, CESTAT, Allahabad

8 Director Publications, Customs, Excise, I.P. Estate, Delhi

9 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3

10 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

11 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

12 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

13 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

14 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad -- 38

15 The ICFAI society, 52, Nagarjuna Hill,Punjagutta Hyderabad.-500082

16 M/S Knowledge Processing Pvt. ltd.(taxmanagementindia.com).FF-19.1st Floor,Cross River Mall,CBD Ground,Near Karkardooma Court,Delhi-110032

17 C.D.R. 18 Office Copy 19 Second Folder Copy 20 Guard File

Asstt. Registrar

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I
ST/CROSS/3330-3332/2012
APPEAL Nos.ST/1983-1985/2012-CU[DB]

(Arising out of Order-in-Appeal No. 211-213/ST/LKO/2012 dated 16/04/2012 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Lucknow)

Commissioner of Central Excise & S.T., Lucknow **Appellant**

Vs.

Anurag Maths Classes,

Anil Chemistry Classes &

Rajesh Physics Classes, **Respondents**

Appearance:

Shri Pawan Kumar Singh, Supdt (AR) for Appellant
Absent, for Respondent

CORAM:

Hon'ble Smt. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 02/01/2018
Date of Decision : ~~/01/2018~~ 05/03/2018

FINAL ORDER NOs-70458-70460/2018

Per: Anil G. Shakkarwar

The above stated 3 appeals filed by revenue are arising out of a common impugned Order-in-Appeal No. 211-213/ST/LKO/2012 dated 16/04/2012 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Lucknow. Therefore, they are taken up together for decision.

2. The respondents were engaged in providing taxable services under Commercial Training and Coaching Institutes under Sub-clause (zzc) of Section 65 (105) of the Finance Act, 1994. The respondents were paying service tax on the fee received from the students undertaking coaching. In addition to collection of fee, the respondents were also selling books and supplying study material. It appeared to revenue that service tax should be paid on sale of books and supply of study martial. Therefore, revenue demanded ~~the~~ service tax on consideration of both and proceedings culminated into passing the Order-in-Original. The Original authority relied on CBEC's Circular No.59/8/2003 dated 20.06.2003 wherein it was clarified that on sales value of Standard text books service tax is not chargeable. It was further clarified that any study material or written text provided by such service provider shall be subjected to service tax. Therefore, the original authority excluded the sale value of Standard text books and ordered the respondents to pay service tax on study material~~s~~. Aggrieved by the said order, respondents preferred appeal before the Commissioner (Appeals). The learned Commissioner (Appeals) through the impugned Order-in-Appeal has held that the said circular dated 20.06.2003

did not remain valid w.e.f. 23.08.2007 because in supersession of all earlier circulars a Master Circular No.96/7/2007-ST dated 23.08.2007 was issued by CBEC. Therefore, the learned Commissioner (Appeals) has set aside the confirmation of demand and imposition of penalty by the original authority through the Order-in-Original dated 27.07.2011 for the period subsequent to 23.08.2007. Aggrieved by the said order, revenue is before this Tribunal.

3. Heard the learned A.R. for revenue and perused the records.

4. On perusal of records, we find that the ground of appeal is a repetition of show cause notice. Further, we did not find any ground on the finding of learned Commissioner (Appeals) that the circular dated 20.06.2003 on the basis of which original authority had confirmed the demand was valid even after 23.08.2007. We have also perused the said circular dated 23.08.2007 and we find that in para No. 6 of the said circular it is very clearly mentioned that circular dated 23.08.2007 is issued in supersession of all circular and clarification issued from time to time by CBEC and with the issue of said circular dated 23.08.2007 all earlier clarifications

issued on technical issues relating to service tax stands withdrawn. We therefore, do not find any infirmity in the impugned Order-in-Appeal dated 16.04.2012.

5. Therefore, we dismiss all the three appeals filed by revenue. All the Cross Objections also stand disposed of.

(Pronounced in Court on- 05/03/2018 ~~/01/2018~~)

Sd/-
(Archana Wadhawa)
Member (Judicial)

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

akp

प्रमाणित प्रति/Certified True Copy
14/03/18
सहायक पंजीकार/Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/C.E.S.T.A.T.)
38, एम.जी.मार्ग, इलाहाबाद-211001
38, M. G. MARG,ALLAHABAD-211001