CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 1933 of 2010

(Arising out of Order-in-Revision No.05/2010/ST dated 14.06.2010 passed by the Commissioner of Central Excise & Customs, Cochin)

M/s. Magnus School of business,
Angels Arcade, South Kalamassery,
Cochin University PO,
Cochin – 682 022.

Appellant(s)

VERSUS

Commissioner of Central Excise and Service Tax,
CR Building, IS Press Road,
Cochin 682 018.

Respondent(s)

APPEARANCE:

Ms. Meghna Lal with Ms. Vani, Advocates for the appellant.

Mr. M.A. Jithendra, Assistant Commissioner (AR) for the Respondent

CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MRS R BHAGYA DEVI, MEMBER (TECHNICAL)

Final Order No. 20783 /2024

DATE OF HEARING:05.09.2024
DATE OF DECISION: 05.09.2024

PER : DR. D.M. MISRA

This is an appeal filed against Order-in-Revision No.05/2010/ST dated 16/06/2010 passed by the Commissioner of Central Excise and Customs, Cochin.

2. Briefly stated the facts of the case are that the appellant are conducting various courses for the students mainly in the

field of business management. Considering the courses offered by the appellant fall under the category of 'Commercial Training or Coaching Services', show-cause notice was issued to them on 17.05.2007 demanding service tax for the period 10.07.2003 to 30.06.2006 involving an amount of Rs.4,86,846/- and educational cess of Rs.8,134/-, totalling to Rs.4,94,980/-. On adjudication, demand was confirmed with interest and penalty.

3. At the outset, the learned advocate for the appellant fairly submits that on merit, the issue is covered against the assessee by the judgment of this Tribunal in the case of ***Centre for Development of Advance Computing Vs. CC,CE&ST, Thiruvananthapuram*** [Final Order No.20629/2024 dt. 09/08/2024]; however, the issue of invocation of extended period of limitation has been decided in favour of the assessee. She submits that all the facts were within the knowledge of the Department and provision of such courses to the students were known to the Department during the period. Thus, in the present case also, extended period of limitation cannot be invoked. Further, she submits that there was over-lapping of the demand for the period September 2003 to June 2006 of the notice issued by the Hyderabad Commissionerate which has been considered by the Commissioner in its first order No.40/2008-ST dated 30.06.2008. She submits that the present demand of Rs.34,650/- pertains to the period July 2003 to August 2003 which is completely barred by limitation.

4. Learned AR for the Revenue reiterates the findings of the learned Commissioner.

5. Heard both sides and perused the records.

6. We find that on merit, the issue is covered by the judgment of this Tribunal in the case of ***Centre for Development of Advance Computing Vs. CC,CE&ST, Thiruvananthapuram*** (supra). As held in the said case and also, we find that the extended period of limitation cannot be invoked in the present case and the amount involved Rs.34,650/- for the period July 2003 to August 2003 as mentioned by the learned Commissioner in the Order No.40/2008-ST dated 30.06.2008 is under extended period of limitation. In the result, the impugned order modified and the demand is set aside only on the ground of limitation. Appeal is disposed of accordingly.

(Order dictated in Open Court.)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R BHAGYA DEVI)
MEMBER (TECHNICAL)

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